

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)

3ME
R OF S

L.D. 835

Date: 3-27-12

(Filing No. H-843)

Reproduced and distributed under the direction of the Clerk of the House.

STATE OF MAINE
HOUSE OF REPRESENTATIVES
125TH LEGISLATURE
SECOND REGULAR SESSION

HOUSE AMENDMENT "A" to COMMITTEE AMENDMENT "C" to H.P. 632, L.D. 835, Bill, "An Act To Strengthen Maine's Economy through Improvements to the Educational Opportunity Tax Credit"

Amend the amendment by inserting after section 8 the following:

Sec. 9. 36 MRSA §5217-D, sub-§1, ¶H, as enacted by PL 2007, c. 469, Pt. B, §1, is repealed and the following enacted in its place:

H. "Resident individual" means someone:

(1) Who is domiciled in this State; or

(2) Who is not domiciled in this State, but maintains a permanent place of abode in this State and spends in the aggregate more than 183 days of the taxable year in this State, unless the individual is a member of the Armed Forces of the United States.

Sec. 10. 36 MRSA §5217-D, sub-§4, as enacted by PL 2007, c. 469, Pt. B, §1, is amended to read:

4. Conditions for an opportunity program participant claiming the credit. An opportunity program participant may claim the credit only if the participant is a resident individual. The participant may claim the credit based only on regular payments made during months in which the individual was working for an employer located in this State or was deployed for military service in the United States Armed Forces, including the National Guard and the Reserves of the United States Armed Forces. As used in this subsection, "deployed for military service" has the same meaning as in Title 26, section 814, subsection 1, paragraph A. A married couple filing jointly under Title 36, section 5221 may claim the credit only to the extent that the spouse on whose behalf the credit is claimed meets these requirements.'

Amend the amendment by relettering or renumbering any nonconsecutive Part letter or section number to read consecutively.

ROFS

HOUSE AMENDMENT "A" to COMMITTEE AMENDMENT "C" to H.P. 632, L.D. 835

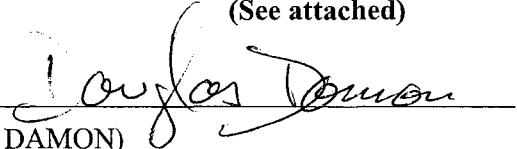
1
2
3
4
5
6
7
8
9

SUMMARY

This amendment allows an individual who is domiciled in Maine but who is deployed for military service to be eligible for the educational opportunity tax credit as long as all the other qualifications are met.

FISCAL NOTE REQUIRED

(See attached)

SPONSORED BY: 
(Representative DAMON)

TOWN: Bangor



125th MAINE LEGISLATURE

LD 835

LR 1210(13)

An Act To Strengthen Maine's Economy through Improvements to the Educational Opportunity Tax Credit

Fiscal Note for House Amendment "A" to Committee Amendment "C"

Sponsor: Rep. Damon of Bangor

Fiscal Note Required: Yes

Fiscal Note

	FY 2011-12	FY 2012-13	Projections FY 2013-14	Projections FY 2014-15
Net Cost (Savings)				
General Fund	\$0	\$5,700	\$12,350	\$19,950
Revenue				
General Fund	\$0	(\$5,700)	(\$12,350)	(\$19,950)
Other Special Revenue Funds	\$0	(\$300)	(\$650)	(\$1,050)

Fiscal Detail and Notes

The amendment expands eligibility for the educational opportunity tax credit to include individuals who are domiciled in Maine but are deployed for military service outside the state so long as all other qualifications are met. Compared to Committee Amendment "C", this House amendment will decrease General Fund revenue by an estimated \$5,700 in FY 2012-13, \$12,350 in FY 2013-14 and \$19,950 in FY 2014-15. Revenue sharing will be reduced in each year.