

MAINE STATE LEGISLATURE

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125th MAINE LEGISLATURE

FIRST REGULAR SESSION-2011

Legislative Document

No. 1044

H.P. 779

House of Representatives, March 15, 2011

An Act To Allow a Tax Credit for Tuition Paid to Private Schools

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Heather J.R. Priest".

HEATHER J.R. PRIEST
Clerk

Presented by Representative FITZPATRICK of Houlton.
Cosponsored by Senator MASON of Androscoggin and
Representatives: BLACK of Wilton, BURNS of Alfred, CRAFTS of Lisbon, DAVIS of
Sangerville, GIFFORD of Lincoln, LONG of Sherman, SOCTOMAH of the Passamaquoddy
Tribe, WILLETTE of Mapleton.

1 **Be it enacted by the People of the State of Maine as follows:**

2 **Sec. 1. 36 MRSA §5219-FF** is enacted to read:

3 **§5219-FF. Private school tuition credit**

4 **1. Definition.** As used in this section, "private school" means a private academy,
5 seminary, institute or other private corporation or body formed for educational purposes
6 covering kindergarten to grade 12 or any portion thereof.

7 **2. Credit allowed.** A taxpayer is allowed a credit against the tax otherwise due
8 under this Part of up to \$2,000 for tuition for the taxpayer or the taxpayer's dependent
9 paid by the taxpayer to a private school for the same taxable year.

10 **3. Limitations.** The credit under this section may not reduce the tax otherwise due
11 under this Part to less than zero. An individual entitled to a credit under this section for
12 any taxable year may carry over and apply to the tax liability for any one or more of the
13 next succeeding 5 taxable years the portion, as reduced from year to year, of any unused
14 credits.

15 **Sec. 2. Application.** This Act applies to tax years beginning on or after January 1,
16 2011.

17 **SUMMARY**

18 This bill provides for an income tax credit of up to \$2,000 for tuition paid to a private
19 school for a taxpayer or a dependent of the taxpayer.