

# MAINE STATE LEGISLATURE

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5/19/11  
R.R.

L.D. 1092

Date: **5-19-11**

(Filing No. S-**135**)

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**STATE OF MAINE  
SENATE  
125TH LEGISLATURE  
FIRST REGULAR SESSION**

SENATE AMENDMENT "**A**" to S.P. 325, L.D. 1092, Bill, "An Act To Allow a Tax Credit for Tuition Paid to Private Schools"

Amend the bill in section 1 in §5219-FF in subsection 2 in the 2nd line (page 1, line 13 in L.D.) by striking out the following: "\$2,500" and inserting the following: "\$1,000"

Amend the bill in section 1 in §5219-FF in subsection 5 in the first line (page 1, line 30 in L.D.) by inserting before the first sentence the following: 'An individual is allowed a credit under this section only if the total Maine adjusted gross income of that individual and the individual's spouse, if any, if filing jointly is \$50,000 or less.'

**SUMMARY**

This amendment reduces the credit from \$2,500 to \$1,000 and limits the credit to individuals and their spouses if filing jointly who have a total Maine adjusted gross income of \$50,000 or less.

SPONSORED BY: 

(Senator TRAHAN)

COUNTY: Lincoln

**FISCAL NOTE REQUIRED  
(See attached)**

**SENATE AMENDMENT**



# 125th MAINE LEGISLATURE

LD 1092

LR 1497(04)

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

**Fiscal Note for Senate Amendment "A" S-135**

**Sponsor: Sen. Trahan of Lincoln**

**Fiscal Note Required: Yes**

### Fiscal Note

	FY 2011-12	FY 2012-13	Projections FY 2013-14	Projections FY 2014-15
<b>Net Cost (Savings)</b>				
General Fund	(\$10,850,900)	(\$11,163,450)	(\$11,079,850)	(\$10,992,450)
<b>Revenue</b>				
General Fund	\$10,850,900	\$11,163,450	\$11,079,850	\$10,992,450
Other Special Revenue Funds	\$571,100	\$587,550	\$583,150	\$578,550

### Fiscal Detail and Notes

Reducing the maximum income tax credit in the bill from \$2,500 down to \$1,000 for tuition paid to private schools for pre-kindergarten through grade 12 instruction for a taxpayer or a dependent of the taxpayer and limiting the credit to individuals and their spouses when filing jointly who earn \$50,000 or less in Maine adjusted gross income annually will diminish the General Fund loss by \$10,850,900 in fiscal year 2011-12 and by \$11,163,450 in fiscal year 2012-13. As amended here, the final impact would be a General Fund revenue reduction of \$1,974,100 in fiscal year 2011-12 and \$1,661,550 in fiscal year 2012-13. Revenue sharing would be impacted proportionally.