

# MAINE STATE LEGISLATURE

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# 125th MAINE LEGISLATURE

## FIRST REGULAR SESSION-2011

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Legislative Document

No. 1092

S.P. 325

In Senate, March 15, 2011

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

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Reference to the Committee on Taxation suggested and ordered printed.

*Joseph G. Carleton Jr.*

JOSEPH G. CARLETON, JR.  
Secretary of the Senate

Presented by Senator SHERMAN of Aroostook.  
Cosponsored by Representative: AYOTTE of Caswell.

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. Definitions.** As used in this section, unless the context otherwise indicates, the  
5 following terms have the following meanings.

6 A. "Dependent" means a dependent as defined by Section 152 of the Code.

7 B. "Private school" means a private academy, seminary, institute or other private  
8 corporation or body formed for educational purposes covering prekindergarten to  
9 grade 12, or any portion thereof, that is recognized by the Commissioner of  
10 Education as a private school for the period during which the credit allowed under  
11 this section is claimed.

12 **2. Credit allowed.** A resident individual is allowed a credit against the tax  
13 otherwise due under this Part of up to \$2,500 for total tuition paid by the resident  
14 individual to a private school for the resident individual or the resident individual's  
15 dependent during the taxable year.

16 **3. Nonresident taxpayer.** A nonresident individual is allowed a credit against the  
17 tax otherwise due under this Part in the amount of the tax credit allowed under subsection  
18 2 multiplied by the ratio of the individual's Maine adjusted gross income, as defined in  
19 section 5102, subsection 1-C, paragraph B, to the individual's entire federal adjusted  
20 gross income, as modified by section 5122.

21 **4. Part-year resident taxpayer.** An individual who files a return as a part-year  
22 resident in accordance with section 5224-A is allowed a credit against the tax otherwise  
23 due under this Part in the amount of the tax credit allowed under subsection 2 multiplied  
24 by a ratio, the numerator of which is the individual's Maine adjusted gross income as  
25 defined in section 5102, subsection 1-C, paragraph A for that portion of the taxable year  
26 during which the individual was a resident plus the individual's Maine adjusted gross  
27 income as defined in section 5102, subsection 1-C, paragraph B for that portion of the  
28 taxable year during which the individual was a nonresident and the denominator of which  
29 is the individual's entire federal adjusted gross income, as modified by section 5122.

30 **5. Limitation; carry-over.** The credit under this section may not reduce the tax  
31 otherwise due under this Part to less than zero. An individual entitled to a credit under  
32 this section for any taxable year may carry over and apply to the tax liability for any one  
33 or more of the next succeeding 5 taxable years the portion, as reduced from year to year,  
34 of any unused credit.

35 **Sec. 2. Application.** This Act applies to tax years beginning on or after January 1,  
36 2011.

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## **SUMMARY**

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This bill provides for an income tax credit of up to \$2,500 for tuition paid to a private school for prekindergarten to grade 12 for a taxpayer or a dependent of the taxpayer.

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