

MAINE STATE LEGISLATURE

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127th MAINE LEGISLATURE

FIRST REGULAR SESSION-2015

Legislative Document

No. 648

S.P. 241

In Senate, March 3, 2015

An Act To Increase the Earned Income Tax Credit for Maine Residents

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
Secretary of the Senate

Presented by Senator LIBBY of Androscoggin.
Cosponsored by Representative STUCKEY of Portland and
Senators: GRATWICK of Penobscot, HASKELL of Cumberland, JOHNSON of Lincoln.

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

2 **Sec. 1. 36 MRSA §5219-S, sub-§1**, as amended by PL 2009, c. 213, Pt. BBBB,
3 §16, is further amended to read:

4 **1. Resident taxpayer.** A resident individual is allowed a credit against the tax
5 otherwise due under this Part in the amount of ~~5%~~ 20% of the federal earned income
6 credit for the same taxable year, except that for tax years beginning in 2009 and 2010, the
7 applicable percentage is 4%.

8 **Sec. 2. 36 MRSA §5219-S, sub-§§2 and 3**, as amended by PL 2009, c. 213, Pt.
9 BBBB, §16, are repealed.

10 **Sec. 3. Application.** This Act applies to tax years beginning on or after January 1,
11 2015.

12 **SUMMARY**

13 This bill increases the earned income tax credit for Maine residents from 5% of the
14 federal earned income credit to 20% of the federal earned income credit. This bill also
15 repeals the eligibility of nonresidents and part-year residents for the Maine earned income
16 tax credit.