

MAINE STATE LEGISLATURE

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127th MAINE LEGISLATURE

SECOND REGULAR SESSION-2016

Legislative Document

No. 1587

S.P. 634

In Senate, February 11, 2016

An Act Regarding the Educational Opportunity Tax Credit

(AFTER DEADLINE)

Approved for introduction by a majority of the Legislative Council pursuant to Joint Rule 205.

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script, reading "Heather J.R. Priest".

HEATHER J.R. PRIEST
Secretary of the Senate

Presented by Senator SAVIELLO of Franklin.
Cosponsored by Representative BLACK of Wilton and
Senators: ALFOND of Cumberland, McCORMICK of Kennebec, President THIBODEAU of
Waldo.

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

2 **Sec. 1. 36 MRSA §5217-D, sub-§1, ¶G,** as amended by PL 2015, c. 328, §6, is
3 further amended to read:

4 G. "Qualified individual" means an individual, including the spouse filing a joint
5 return with the individual under section 5221, who is eligible for the credit provided
6 in this section. An individual is eligible for the credit if the individual:

7 (1) Attended and obtained:

8 (a) An associate or bachelor's degree from an accredited Maine community
9 college, college or university after December 31, 2007 but before January 1,
10 2016. The individual need not obtain the degree from the institution in which
11 that individual originally enrolled as long as all course work toward the
12 degree is performed at an accredited Maine community college, college or
13 university, except that an individual who transfers to an accredited Maine
14 community college, college or university after December 31, 2012 but before
15 January 1, 2016 from outside the State and earned no more than 30 credit
16 hours of course work toward the degree at an accredited non-Maine
17 community college, college or university after December 31, 2007 and prior
18 to the transfer is eligible for the credit if all other eligibility criteria are met.
19 Program eligibility for such an individual must be determined as if the
20 commencement of course work at the relevant accredited Maine community
21 college, college or university was the commencement of course work for the
22 degree program as a whole;

23 (b) An associate or bachelor's degree from an accredited Maine or non-
24 Maine community college, college or university after December 31, 2015; or

25 (c) A graduate degree from an accredited Maine college or university after
26 December 31, 2015;

27 (4) During the taxable year, was a resident individual; and

28 (5) Worked during the taxable year:

29 (a) For tax years beginning prior to January 1, 2015, at least part time for an
30 employer located in this State or, for tax years beginning on or after January
31 1, 2013, was, during the taxable year, deployed for military service in the
32 United States Armed Forces, including the National Guard and the Reserves
33 of the United States Armed Forces; ~~or~~

34 (b) For tax years beginning on or after January 1, 2015, at least part time in
35 this State for an employer or as a self-employed individual or was, during the
36 taxable year, deployed for military service in the United States Armed
37 Forces, including the National Guard and the Reserves of the United States
38 Armed Forces; or

39 (c) For tax years beginning on or after January 1, 2016, at least part time in a
40 position on a vessel at sea.

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As used in this subparagraph, "deployed for military service" has the same meaning as in Title 26, section 814, subsection 1, paragraph A.

SUMMARY

This bill allows a resident of Maine who is employed in a position outside of Maine on a vessel at sea to qualify for the educational opportunity tax credit, which is currently available only to residents who are employed by an employer in Maine or who are deployed for military service.