

# MAINE STATE LEGISLATURE

The following document is provided by the  
**LAW AND LEGISLATIVE DIGITAL LIBRARY**  
at the Maine State Law and Legislative Reference Library  
<http://legislature.maine.gov/lawlib>



Reproduced from electronic originals  
(may include minor formatting differences from printed original)



# 128th MAINE LEGISLATURE

## FIRST REGULAR SESSION-2017

---

Legislative Document

No. 781

---

H.P. 561

House of Representatives, March 2, 2017

**An Act To Support the Trades through a Tax Credit for  
Apprenticeship Programs**

---

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "R B. Hunt".

ROBERT B. HUNT  
Clerk

Presented by Representative HERBIG of Belfast.  
Cosponsored by Senator DOW of Lincoln and  
Representatives: POULIOT of Augusta, STANLEY of Medway, TIPPING of Orono, Senators:  
LIBBY of Androscoggin, VOLK of Cumberland.

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

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

3 **§5219-OO. Apprenticeship credit**

4 A taxpayer constituting an employing unit that is a sponsor of an apprenticeship  
5 program approved by the Department of Labor pursuant to Title 26, chapter 37 is allowed  
6 a credit of \$2,500 for each registered apprentice employed by the taxpayer during the  
7 taxable year in an approved apprenticeship program.

8 **SUMMARY**

9 This bill provides an income tax credit to employers with apprenticeship programs  
10 approved by the Department of Labor. The credit is equal to \$2,500 for each registered  
11 apprentice employed by the taxpayer during the taxable year in an approved  
12 apprenticeship program.