

# MAINE STATE LEGISLATURE

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# 130th MAINE LEGISLATURE

## FIRST REGULAR SESSION-2021

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Legislative Document

No. 977

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H.P. 723

House of Representatives, March 9, 2021

### An Act Regarding the Maine Educational Opportunity Tax Credit

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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 HEPLER of Woolwich.  
Cosponsored by Senator DAUGHTRY of Cumberland and  
Representatives: CLOUTIER of Lewiston, SACHS of Freeport, SHEEHAN of Biddeford,  
WOOD of Portland.

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 2019, c. 401, Pt. C,  
3 §12, is further amended by amending subparagraph (1), division (b) to read:

4 (b) An associate or bachelor's degree from an accredited Maine or non-Maine  
5 community college, college or university after December 31, 2015 and, for tax  
6 years beginning on or after January 1, 2022, after December 31, 2011; or

7 **Sec. 2. 36 MRSA §5217-D, sub-§1, ¶G**, as amended by PL 2019, c. 401, Pt. C,  
8 §12, is further amended by amending subparagraph (1), division (c) to read:

9 (c) A graduate degree from an accredited Maine college or university after  
10 December 31, 2015 and, for tax years beginning on or after January 1, 2022,  
11 after December 31, 2011;

12 **SUMMARY**

13 Current law allows a person who obtained an associate or bachelor's degree from an  
14 accredited Maine or non-Maine community college, college or university after December  
15 31, 2015 and a person who obtained a graduate degree from an accredited Maine college  
16 or university after December 31, 2015 to be eligible for the educational opportunity tax  
17 credit. This bill, for tax years beginning on or after January 1, 2022, provides eligibility  
18 for the tax credit to a person who obtained an associate or bachelor's degree from an  
19 accredited Maine or non-Maine community college, college or university or a graduate  
20 degree from an accredited Maine college or university after December 31, 2011.