

MAINE STATE LEGISLATURE

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130th MAINE LEGISLATURE

FIRST SPECIAL SESSION-2021

Legislative Document

No. 1651

S.P. 538

In Senate, May 5, 2021

An Act To Support Working Families through Outreach and Education about Tax Credits for Persons of Low Income

Received by the Secretary of the Senate on May 3, 2021. Referred to the Committee on Taxation pursuant to Joint Rule 308.2 and ordered printed.

A handwritten signature in black ink, appearing to read 'D M Grant'.

DAREK M. GRANT
Secretary of the Senate

Presented by Senator VITELLI of Sagadahoc.
Cosponsored by Representative GRAMLICH of Old Orchard Beach and
Senators: CHIPMAN of Cumberland, LIBBY of Androscoggin, POULIOT of Kennebec,
Representatives: CLOUTIER of Lewiston, TERRY of Gorham.

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

2 **Sec. 1. 36 MRSA §5219-S, sub-§6**, as enacted by PL 2019, c. 527, Pt. B, §2, is
3 repealed and the following enacted in its place:

4 **6. Eligible individual defined.** For tax years beginning on or after January 1, 2021,
5 for the purposes of this section, unless the context otherwise indicates, "eligible individual"
6 has the same meaning as under Section 32(c)(1) of the Code except that "eligible
7 individual" also includes:

8 A. An individual who does not have a qualifying child for the taxable year, who is at
9 least 18 years of age and has not attained 25 years of age before the close of the taxable
10 year and who also meets the qualifications under Section 32(c)(1)(A)(ii)(I) and (III) of
11 the Code; and

12 B. An individual who is an immigrant to the United States who files federal income
13 tax returns using a federally assigned individual taxpayer identification number.

14 **Sec. 2. Report.** The New Ventures Maine program within the University of Maine
15 System shall submit by January 31st annually beginning in 2022 to the joint standing
16 committee of the Legislature having jurisdiction over taxation matters a report describing
17 its activities in the previous calendar year in providing tax assistance to low-income
18 individuals and families, including the types of activities engaged in and the number of
19 low-income individuals and families receiving tax assistance.

20 **Sec. 3. Appropriations and allocations.** The following appropriations and
21 allocations are made.

22 **UNIVERSITY OF MAINE SYSTEM, BOARD OF TRUSTEES OF THE**
23 **New Ventures Maine Z169**

24 Initiative: Provides ongoing funds for a statewide collaboration of nonprofit and for-profit
25 partners to provide free volunteer tax assistance, including the filing of state tax returns;
26 outreach to low-income individuals and families about federal and state tax credits;
27 financial education, connections to financial services and other resources; education for
28 providers and volunteers; and statewide data collection.

29 GENERAL FUND	2021-22	2022-23
30 All Other	\$150,000	\$150,000
31		
32 GENERAL FUND TOTAL	<u>\$150,000</u>	<u>\$150,000</u>

33 **SUMMARY**

34 This bill provides eligibility for the earned income tax credit to individuals who are
35 immigrants who file federal income tax returns using a federally assigned individual
36 taxpayer identification number.

37 This bill provides ongoing funds of \$150,000 per year beginning in fiscal year 2021-
38 22 to the New Ventures Maine program within the University of Maine System for a
39 statewide collaboration of nonprofit and for-profit partners to provide free volunteer tax
40 assistance, including the filing of state tax returns; outreach to low-income individuals and
41 families about federal and state tax credits; financial education, connections to financial

1 services and other resources; education for providers and volunteers; and statewide data
2 collection. The bill also requires the New Ventures Maine program to submit an annual
3 report describing its activities in the previous calendar year in providing tax assistance to
4 low-income individuals and families.