

MAINE STATE LEGISLATURE

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L.D. 1764

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Date: 1/25/22

(Filing No. H-753)

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TAXATION

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STATE OF MAINE

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HOUSE OF REPRESENTATIVES

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130TH LEGISLATURE

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SECOND REGULAR SESSION

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COMMITTEE AMENDMENT "A" to H.P. 1315, L.D. 1764, "An Act To Make a
10 Technical Correction Concerning Maine's Earned Income Tax Credit"

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Amend the bill by incorporating the attached fiscal note.

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SUMMARY

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This amendment incorporates a fiscal note.

COMMITTEE AMENDMENT



130th MAINE LEGISLATURE

LD 1764

LR 2204(02)

An Act To Make a Technical Correction Concerning Maine's Earned Income Tax Credit

Fiscal Note for Bill as Amended by Committee Amendment "A" (H-753)

Committee: Taxation

Fiscal Note Required: Yes

Fiscal Note

Revenue impact already reflected in current forecast

Fiscal Detail and Notes

This bill corrects a drafting error in Public Law 2021, chapter 398, which inadvertently limited a credit of 20% of the federal earned income tax credit for nonresidents and part-year residents to those who do not have a qualifying child instead of making the credit available to all residents, nonresidents and part-year residents regardless of whether or not the resident has a qualifying child. The fiscal note associated with Public Law 2021, chapter 398, already assumed the credit applied to this expanded group and the resulting loss in revenue is already reflected in the current revenue forecast.