

MAINE STATE LEGISLATURE

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LAWS
OF THE
STATE OF MAINE

AS PASSED BY THE

ONE HUNDRED AND TWENTY-SEVENTH LEGISLATURE

FIRST REGULAR SESSION
December 3, 2014 to July 16, 2015

THE GENERAL EFFECTIVE DATE FOR
FIRST REGULAR SESSION
NON-EMERGENCY LAWS IS
OCTOBER 15, 2015

PUBLISHED BY THE REVISOR OF STATUTES
IN ACCORDANCE WITH THE MAINE REVISED STATUTES ANNOTATED,
TITLE 3, SECTION 163-A, SUBSECTION 4.

Augusta, Maine
2015

D. "Hospice services" has the same meaning as in Title 22, section 8621, subsection 11.

E. "Qualifying individual" has the same meaning as in the Code, Section 21(b)(1)(B) and Section 21(b)(1)(C), except that "qualifying individual" does not include an individual who has not attained 21 years of age as of the last day of the taxpayer's tax year.

F. "Respite care" has the same meaning as in Title 34-B, section 6201, subsection 2-A.

2. Credit for resident taxpayer. A resident individual is allowed a credit against the tax otherwise due under this Part in the amount of 25% of the applicable percentage of adult dependent care expenses paid during the taxable year.

3. Credit for nonresident taxpayer. A nonresident individual is allowed a credit against the tax otherwise due under this Part in the amount of 25% of the applicable percentage of adult dependent care expenses paid during the taxable year, multiplied by the ratio of the individual's Maine adjusted gross income, as defined in section 5102, subsection 1-C, paragraph B, to the individual's entire federal adjusted gross income, as modified by section 5122.

4. Credit for part-year resident taxpayer. An individual who files a return as a part-year resident in accordance with section 5224-A is allowed a credit against the tax otherwise due under this Part in the amount of 25% of the applicable percentage of adult dependent care expenses paid during the taxable year, multiplied by a ratio, the numerator of which is the individual's Maine adjusted gross income as defined in section 5102, subsection 1-C, paragraph A for that portion of the taxable year during which the individual was a resident plus the individual's Maine adjusted gross income as defined in section 5102, subsection 1-C, paragraph B for that portion of the taxable year during which the individual was a nonresident and the denominator of which is the individual's entire federal adjusted gross income, as modified by section 5122.

5. Maximum expenses. Adult dependent care expenses allowed under this section may not exceed \$3,000 for one qualifying individual or \$6,000 for 2 or more qualifying individuals.

6. Refund. The credit allowed by this section may result in a refund of up to \$500. In the case of a nonresident individual, the refundable portion of the credit may not exceed \$500 multiplied by the ratio of the individual's Maine adjusted gross income, as defined in section 5102, subsection 1-C, paragraph B, to the individual's entire federal adjusted gross income, as modified by section 5122. In the case of an individual who files a return as a part-year resident in accordance with section 5224-A, the refundable portion of the credit may not exceed \$500 multiplied by a ratio, the numerator of which is the individual's Maine

adjusted gross income as defined in section 5102, subsection 1-C, paragraph A for that portion of the taxable year during which the individual was a resident plus the individual's Maine adjusted gross income as defined in section 5102, subsection 1-C, paragraph B for that portion of the taxable year during which the individual was a nonresident and the denominator of which is the individual's entire federal adjusted gross income, as modified by section 5122.

Sec. 5. Effective date; application. This Act takes effect January 1, 2016 and applies to tax years beginning on or after January 1, 2016.

Effective January 1, 2016.

CHAPTER 341

H.P. 573 - L.D. 839

An Act To Increase Conservation District Funding

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

Sec. 1. Appropriations and allocations. The following appropriations and allocations are made.

AGRICULTURE, CONSERVATION AND FORESTRY, DEPARTMENT OF

Geological Survey Z237

Initiative: Provides ongoing funding starting in fiscal year 2015-16 for soil and water conservation districts.

GENERAL FUND	2015-16	2016-17
All Other	\$70,000	\$70,000
GENERAL FUND TOTAL	\$70,000	\$70,000

See title page for effective date.

CHAPTER 342

H.P. 587 - L.D. 853

An Act To Allow Secondary Schools To Grant Certificates of Academic Proficiency

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

Sec. 1. 20-A MRSA §4722-A, sub-§5 is enacted to read:

5. Certificates of content area proficiency. A school administrative unit may award a certificate of