



128th MAINE LEGISLATURE

FIRST REGULAR SESSION-2017

Legislative Document

No. 947

H.P. 675

House of Representatives, March 9, 2017

An Act To Support Employees with Significant Commutes

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 President THIBODEAU of Waldo and
Representatives: GRANT of Gardiner, STANLEY of Medway, TERRY of Gorham, Senators:
DOW of Lincoln, JACKSON of Aroostook, MASON of Androscoggin.

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. Credit for long-distance commuters**

4 **1. Definitions.** As used in this section, unless the context otherwise indicates, the
5 following terms have the following meanings.

6 A. "Commute" means travel by means of a motor vehicle owned, leased or rented by
7 an individual between the individual's primary residence and the individual's primary
8 place of employment. The distance traveled must be computed by using the most
9 reasonable direct route of travel.

10 B. "Primary place of employment" means the location of an individual's employer to
11 which the individual travels on average at least 3 days per week.

12 C. "Primary residence" means the place of residence of an individual occupied by the
13 individual as a home.

14 **2. Credit allowed.** An individual who has a round-trip commute of more than 50
15 miles is allowed a credit against the taxes imposed by this Part in an amount equal to 25¢
16 per mile for miles commuted during the tax year and the amount of tolls paid for the
17 commute.

18 **3. Limitation.** The credit allowed under this section does not apply to miles or tolls
19 for which a deduction is claimed under the Code, Section 162 or for which the individual
20 is compensated by the individual's employer. The credit may not exceed \$7,500 for miles
21 commuted and \$500 for tolls paid.

22 **SUMMARY**

23 This bill provides an income tax credit for an individual with a round-trip commute
24 of at least 50 miles between the individual's primary residence and primary place of
25 employment. The credit is equal to 25¢ per mile plus tolls. The credit does not apply to
26 miles or tolls for which the individual claims a deduction from federal income tax or if
27 the individual is compensated by the employer.