



126th MAINE LEGISLATURE

FIRST REGULAR SESSION-2013

Legislative Document

No. 1421

H.P. 1009

House of Representatives, April 16, 2013

**An Act To Permit a Student Holding a Degree from a Non-Maine
Institution To Participate in the Job Creation Through Educational
Opportunity Program**

(AFTER DEADLINE)

Approved for introduction by a majority of the Legislative Council pursuant to Joint Rule 205.

Reference to the Committee on Taxation suggested and ordered printed.

Millicent M. MacFarland
MILLICENT M. MacFARLAND
Clerk

Presented by Representative NADEAU of Winslow.
Cosponsored by Senator THIBODEAU of Waldo and
Representatives: BECK of Waterville, BERRY of Bowdoinham, CHENETTE of Saco,
KAENRATH of South Portland, KORNFIELD of Bangor, LONGSTAFF of Waterville,
MacDONALD of Boothbay, POULIOT of Augusta.

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

2 **Sec. 1. 20-A MRSA §12542, sub-§3**, as amended by PL 2011, c. 665, §§2 and 3,
3 is further amended to read:

4 **3. Eligibility for the program.** To be eligible to participate in the program:

5 A. An individual must be a Maine resident;

6 B. ~~An~~ Except as provided in paragraph F, an individual must attend and obtain an
7 associate degree or a bachelor's degree from an accredited Maine community college,
8 college or university. The individual need not obtain the degree from the institution
9 in which that individual originally enrolled, as long as all course work toward the
10 degree is performed at accredited Maine community colleges, colleges or
11 universities. Beginning January 1, 2013, an individual who transfers to an accredited
12 Maine community college, college or university after completing the equivalent of up
13 to 30 credit hours of course work toward a degree at an accredited non-Maine
14 community college, college or university is eligible for a portion of the benefits that
15 would have been available under the program had the individual performed all course
16 work at an accredited Maine community college, college or university. Such an
17 individual is eligible for 1/2 of the educational opportunity tax credit in the case of
18 obtaining an associate degree and 3/4 of the educational opportunity tax credit in the
19 case of obtaining a bachelor's degree. Program eligibility for such an individual must
20 be determined as if the commencement of course work at the relevant accredited
21 Maine community college, college or university was the commencement of course
22 work for the degree program as a whole;

23 C. An individual must live in this State while pursuing the degree, excepting periods
24 when it is reasonably necessary for the individual to live elsewhere as part of the
25 relevant institution's academic programs or while pursuing course work at an
26 accredited non-Maine community college, college or university as provided in
27 paragraph B or F. The individual must also agree to live in this State after obtaining
28 the degree during any period when that individual seeks to take advantage of the
29 educational opportunity tax credit; ~~and~~

30 D. An individual must maintain records relating to loan payments claimed under the
31 educational opportunity tax credit for 5 years after those payments are claimed; and

32 F. An individual who obtains an associate degree or a bachelor's degree from an
33 accredited non-Maine community college, college or university after January 1, 2015
34 may participate in the program if the department determines that the degree received
35 by the individual cannot be obtained from an accredited Maine community college,
36 college or university.

37 **SUMMARY**

38 This bill provides that an individual whose associate degree or bachelor's degree was
39 obtained from an accredited non-Maine institution may participate in the Job Creation
40 Through Educational Opportunity Program if the degree obtained was not available from
41 an accredited Maine institution.