



# 127th MAINE LEGISLATURE

## FIRST REGULAR SESSION-2015

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Legislative Document

No. 1374

S.P. 504

In Senate, April 28, 2015

### **An Act To Expand the Educational Opportunity Tax Credit**

(AFTER DEADLINE)

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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.

A handwritten signature in cursive script, reading "Heather J.R. Priest".

HEATHER J.R. PRIEST  
Secretary of the Senate

Presented by Senator SAVIELLO of Franklin.  
Cosponsored by Senator: ALFOND of Cumberland.

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

2 **Sec. 1. 36 MRSA §5217-D, sub-§1, ¶G**, as amended by PL 2013, c. 525, §15, is  
3 further amended to read:

4 G. "Qualified individual" means an individual, including the spouse filing a joint  
5 return with the individual under section 5221, who is eligible for the credit provided  
6 in this section. An individual is eligible for the credit if the individual:

7 (1) Attended, and obtained an associate or a bachelor's degree from, an  
8 accredited Maine community college, college or university after December 31,  
9 2007. The individual need not obtain the degree from the institution in which  
10 that individual originally enrolled, as long as all course work toward the degree is  
11 performed at an accredited Maine community college, college or university,  
12 except that an individual who transfers to an accredited Maine community  
13 college, college or university after December 31, 2012 from outside the State and  
14 earned no more than 30 credit hours of course work toward the degree at an  
15 accredited non-Maine community college, college or university after December  
16 31, 2007 and prior to the transfer is eligible for the credit if all other eligibility  
17 criteria are met. Program eligibility for such an individual must be determined as  
18 if the commencement of course work at the relevant accredited Maine  
19 community college, college or university was the commencement of course work  
20 for the degree program as a whole;

21 (2) Was a Maine resident while in attendance at the accredited Maine  
22 community college, college or university. For purposes of this subparagraph,  
23 "Maine resident" has the same meaning as in Title 20-A, section 12541,  
24 subsection 5;

25 (3) Lived in Maine while pursuing the degree, excepting periods when it was  
26 reasonably necessary for the individual to live elsewhere as part of the relevant  
27 institution's academic programs or while pursuing course work at an accredited  
28 non-Maine community college, college or university as provided in subparagraph  
29 (1);

30 (4) During the taxable year, was a resident individual; and

31 (5) Worked during the taxable year:

32 (a) For tax years beginning prior to January 1, 2015, at least part time for an  
33 employer located in this State or, for tax years beginning on or after January  
34 1, 2013, was, during the taxable year, deployed for military service in the  
35 United States Armed Forces, including the National Guard and the Reserves  
36 of the United States Armed Forces; ~~or~~

37 (b) For tax years beginning on or after January 1, 2015, at least part time in  
38 this State for an employer or as a self-employed individual or was, during the  
39 taxable year, deployed for military service in the United States Armed  
40 Forces, including the National Guard and the Reserves of the United States  
41 Armed Forces; or

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(c) For tax years beginning on or after January 1, 2015, if a graduate of the  
Maine Maritime Academy, at least part time in a position on a vessel at sea.

As used in this subparagraph, "deployed for military service" has the same  
meaning as in Title 26, section 814, subsection 1, paragraph A.

**SUMMARY**

This bill allows a graduate of the Maine Maritime Academy who is a resident of  
Maine but is employed in a position outside of Maine on a vessel at sea to qualify for the  
educational opportunity tax credit, which is currently available only to residents who are  
employed by an employer in Maine or who are deployed for military service.