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STATE OF MAINE
HOUSE OF REPRESENTATIVES
125TH LEGISLATURE
SECOND REGULAR SESSION

HOUSE AMENDMENT " " to COMMITTEE AMENDMENT "B" to H.P. 632, L.D. 835, Bill, "An Act To Strengthen Maine's Economy through Improvements to the Educational Opportunity Tax Credit"

Amend the amendment by inserting after section 8 the following:

'Sec. 9. 36 MRSA §5217-D, sub-§1, ¶H, as enacted by PL 2007, c. 469, Pt. B, §1, is repealed and the following enacted in its place:

H. "Resident individual" means someone:

(1) Who is domiciled in this State; or

(2) Who is not domiciled in this State, but maintains a permanent place of abode in this State and spends in the aggregate more than 183 days of the taxable year in this State, unless the individual is a member of the Armed Forces of the United States.'

Amend the amendment by inserting after section 9 the following:

'Sec. 10. 36 MRSA §5217-D, sub-§4, as enacted by PL 2007, c. 469, Pt. B, §1, is amended to read:

4. Conditions for an opportunity program participant claiming the credit. An opportunity program participant may claim the credit only if the participant is a resident individual. The participant may claim the credit based only on regular payments made during months in which the individual was working for an employer located in this State or was deployed for military service in the United States Armed Forces, including the National Guard and the Reserves of the United States Armed Forces. As used in this subsection, "deployed for military service" has the same meaning as in Title 26, section 814, subsection 1, paragraph A. A married couple filing jointly under Title 36, section 5221 may claim the credit only to the extent that the spouse on whose behalf the credit is claimed meets these requirements.'

Amend the amendment by relettering or renumbering any nonconsecutive Part letter or section number to read consecutively.

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**SUMMARY**

This amendment allows an individual who is domiciled in Maine but who is deployed for military service to be eligible for the educational opportunity tax credit as long as all the other qualifications are met.

**SPONSORED BY:** \_\_\_\_\_

**(Representative DAMON)**

**TOWN: Bangor**