

**§5218-A. Income tax credit for adult dependent care expenses**

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

A. "Adult day care" has the same meaning as in Title 22, section 6202, subsection 1. [PL 2015, c. 340, §4 (NEW); PL 2015, c. 340, §5 (AFF).]

B. "Adult dependent care expenses" means expenses paid during the taxable year for adult day care, hospice services and respite care for a qualifying individual to the extent not used to calculate the credit under the Code, Section 21. [PL 2015, c. 340, §4 (NEW); PL 2015, c. 340, §5 (AFF).]

C. "Applicable percentage" has the same meaning as in the Code, Section 21(a)(2). [PL 2015, c. 340, §4 (NEW); PL 2015, c. 340, §5 (AFF).]

D. "Hospice services" has the same meaning as in Title 22, section 8621, subsection 11. [PL 2015, c. 340, §4 (NEW); PL 2015, c. 340, §5 (AFF).]

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. [PL 2015, c. 340, §4 (NEW); PL 2015, c. 340, §5 (AFF).]

F. "Respite care" has the same meaning as in Title 34-B, section 6201, subsection 2-A. [PL 2015, c. 340, §4 (NEW); PL 2015, c. 340, §5 (AFF).]

[PL 2015, c. 340, §4 (NEW); PL 2015, c. 340, §5 (AFF).]

**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.

[PL 2015, c. 340, §4 (NEW); PL 2015, c. 340, §5 (AFF).]

**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.

[PL 2015, c. 340, §4 (NEW); PL 2015, c. 340, §5 (AFF).]

**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.

[PL 2015, c. 340, §4 (NEW); PL 2015, c. 340, §5 (AFF).]

**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.

[PL 2015, c. 340, §4 (NEW); PL 2015, c. 340, §5 (AFF).]

**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.

[PL 2015, c. 340, §4 (NEW); PL 2015, c. 340, §5 (AFF).]

#### SECTION HISTORY

PL 2015, c. 340, §4 (NEW). PL 2015, c. 340, §5 (AFF).

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