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An Act To Allow a Tax Credit for Tuition Paid to Private Schools

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

Sec. 1. 36 MRSA §5219-BB is enacted to read:

§ 5219-BB. Private school tuition credit

A taxpayer is allowed a credit against the tax otherwise due under this Part of up to \$2,000 for tuition for the taxpayer or the taxpayer's dependent paid by the taxpayer to a private school for the same taxable year.

For purposes of this section, "private school" means a private academy, seminary, institute or other private corporation or body formed for educational purposes covering kindergarten to grade 12 or any portion thereof.

The credit under this section may not reduce the tax otherwise due under this Part to less than zero. An individual entitled to a credit under this section for any taxable year may carry over and apply to the tax liability for any one or more of the next succeeding 5 taxable years the portion, as reduced from year to year, of any unused credits.

Sec. 2. Application. This Act applies to tax years beginning on or after January 1, 2007.

SUMMARY

This bill provides for an income tax credit of up to \$2,000 for tuition paid to a private school for a taxpayer or a dependent of the taxpayer.