



132nd MAINE LEGISLATURE

FIRST SPECIAL SESSION-2025

Legislative Document

No. 1491

S.P. 606

In Senate, April 8, 2025

An Act to Provide a Tax Credit for New Attorneys Practicing in Underserved Areas

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in black ink, appearing to read 'D M Grant'.

DAREK M. GRANT
Secretary of the Senate

Presented by Senator STEWART of Aroostook.
Cosponsored by Representative HENDERSON of Rumford and
Senator: BENNETT of Oxford, Representative: BABIN of Fort Fairfield.

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

2 **Sec. 1. 4 MRSA §1804, sub-§3, ¶O**, as amended by PL 2023, c. 394, Pt. A, §2, is
3 further amended to read:

4 O. Establish a system to audit financial requests and payments that includes the
5 authority to recoup payments when necessary. The commission may summon persons
6 and subpoena witnesses and compel their attendance, require production of evidence,
7 administer oaths and examine any person under oath as part of an audit. Any summons
8 or subpoena may be served by registered mail with return receipt. Subpoenas issued
9 under this paragraph may be enforced by the Superior Court; ~~and~~

10 **Sec. 2. 4 MRSA §1804, sub-§3, ¶P**, as enacted by PL 2023, c. 394, Pt. A, §3, is
11 amended to read:

12 P. Develop and maintain a registry of names, telephone numbers and other contact
13 information for attorneys who provide legal services to persons who are incarcerated.
14 The commission shall on a weekly basis provide these names, telephone numbers and
15 other contact information to all sheriffs' offices and to the Department of Corrections.
16 On the Monday following transmission of the information, the sheriffs' offices and the
17 Department of Corrections have constructive notice that communications to and from
18 these attorneys by residents of jails and correctional facilities are subject to the
19 attorney-client privilege. The attorneys' names, telephone numbers and other contact
20 information are confidential; ~~and~~

21 **Sec. 3. 4 MRSA §1804, sub-§3, ¶Q** is enacted to read:

22 Q. Identify those areas of the State that are underserved by attorneys.

23 **Sec. 4. 36 MRSA §5219-CCC** is enacted to read:

24 **§5219-CCC. Legal services credit**

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

27 A. "Commission" means the Maine Commission on Public Defense Services
28 established in Title 4, section 1801.

29 B. "Eligible attorney" means a person admitted to practice law as an attorney pursuant
30 to Title 4, section 805-A who, after January 1, 2026:

31 (1) First begins practicing law in the State by joining an existing law practice in
32 an underserved area or establishing a new law practice or purchasing an existing
33 law practice in an underserved area; and

34 (2) Agrees to practice law full time for at least 5 years in an underserved area.

35 C. "Underserved area" means an area of the State that is identified as a legal services
36 shortage area by the commission pursuant to Title 4, section 1804, subsection 3,
37 paragraph Q.

38 **2. Credit.** For tax years beginning on or after January 1, 2026, an eligible attorney is
39 allowed a credit for each taxable year, not to exceed \$18,000, against the taxes due under
40 this Part. The credit may be claimed in the first year that the eligible attorney meets the

1 conditions of eligibility for at least 6 months and in each of the 4 subsequent years. The
2 credit is not refundable.

3 **3. Review.** By January 15, 2027, and annually thereafter, the commission shall submit
4 to the joint standing committee of the Legislature having jurisdiction over judiciary matters
5 a report that analyzes the effectiveness of the credit provided by this section in attracting
6 attorneys to underserved areas and recommending whether the credit should be retained,
7 repealed or amended. The committee may report out legislation related to the report to the
8 Legislature during the session to which the report was submitted.

9 **4. Rules.** The commission may adopt rules to implement this section. Rules adopted
10 pursuant to this subsection are routine technical rules as defined in Title 5, chapter 375,
11 subchapter 2-A.

12 SUMMARY

13 This bill establishes a tax credit of up to \$18,000 per year for attorneys who agree to
14 begin practicing law in underserved areas of the State, as determined by the Maine
15 Commission on Public Defense Services, for at least 5 years.