1	L.D. 1383			
2	Date: (Filing No. S-)			
3	TAXATION			
4	Reproduced and distributed under the direction of the Secretary of the Senate.			
5	STATE OF MAINE			
6	SENATE			
7	127TH LEGISLATURE			
8	FIRST REGULAR SESSION			
9 10 11	COMMITTEE AMENDMENT " " to S.P. 512, L.D. 1383, Bill, "An Act To Attract Young People to Maine by Expanding the Job Creation Through Educationa Opportunity Program"			
12 13 14	Amend the bill in section 2 in paragraph B-1 in the 3rd and 4th lines (page 1, lines 14 and 15 in L.D.) by striking out the following: "or an accredited non-Maine community college, college or university under paragraph G, subparagraph (1), division (b)"			
15 16 17 18 19 20	Amend the bill in section 2 in paragraph B-1 in the 11th line (page 1, line 22 in L.D.) by inserting after the following: "December 31, 2012." the following: 'For the purposes of a qualified individual claiming a credit under this section for tax years beginning on or after January 1, 2016, the financial aid package may include financial aid obtained by a student for attendance at an accredited non-Maine community college, college or university under paragraph G, subparagraph (1), division (b) after December 31, 2007.'			
21 22 23	Amend the bill in section 2 in paragraph D-1 by striking out all of subparagraphs (2) (3) and (4) (page 1, lines 34 to 42 and page 2, lines 1 to 10 in L.D.) and inserting the following:			
24 25 26 27 28	'(2) For an individual obtaining a bachelor's degree and graduating from an accredited Maine community college, college or university on or after January 1, 2015, the average in-state tuition and mandatory fees for attendance at the University of Maine System for the academic year ending during the calendar year prior to the year of graduation multiplied by 4; and			
29 30 31 32 33	(3) For an individual obtaining an associate degree and graduating from an accredited Maine community college, college or university on or after January 1, 2015, the average in-state tuition and mandatory fees for attendance at the Maine Community College System for the academic year ending during the calendar year prior to the year of graduation multiplied by 2-; and			
34 35	(4) For an individual obtaining a graduate degree on or after January 1, 2016, the average in-state tuition and mandatory fees for attendance at the University of			

1 2	Maine System for the academic year ending during the calendar year prior to the year of graduation multiplied by 4.'			
3	Amend the bill by adding after section 5 the following:			
4 5	'Sec. 6. Appropriations and allocations. The following appropriations and allocations are made.			
6	ADMINISTRATIVE AND FINANCIAL SERVICES, DEPARTMENT OF			
7	Revenue Services, Bureau of 0002			
8 9	Initiative: Establishes one Tax Examiner position and related All Other costs to review and process additional claims for the educational opportunity tax credit.			
10	GENERAL FUND	2015-16	2016-17	
11	POSITIONS - LEGISLATIVE COUNT	0.000	1.000	
12	Personal Services	\$0	\$36,005	
13	All Other	\$0	\$4,447	
14				
15	GENERAL FUND TOTAL	\$0	\$40,452	
16	•			
17	SUMMARY			
18 19	This amendment makes changes to clarify th appropriations and allocations section.	e intent of the bill ar	nd adds an	
20	FISCAL NOTE REQUIRED			
21	(See attached)		