

STATE OF MAINE

IN THE YEAR OF OUR LORD  
TWO THOUSAND TWENTY-ONE

S.P. 538 - L.D. 1651

**An Act To Support Working Families through Outreach and Education  
about Tax Credits for Persons of Low Income**

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

**Sec. 1. 36 MRSA §5219-S, sub-§7** is enacted to read:

**7. Federal individual taxpayer identification numbers.** For tax years beginning on or after January 1, 2021, for an individual who files a federal income tax return, notwithstanding Section 32(m) of the Code, for purposes of calculating the credit allowed pursuant to this section, the taxpayer identification number required by Section 32(c)(1)(E) and 32(c)(3)(D) of the Code means a federal individual taxpayer identification number issued to an individual by the Internal Revenue Service or a social security number issued to an individual by the Social Security Administration on or before the due date for filing the return for the taxable year.

**Sec. 2. Report.** The New Ventures Maine program within the University of Maine System shall submit by January 31st annually beginning in 2022 to the joint standing committee of the Legislature having jurisdiction over taxation matters a report describing its activities in the previous calendar year in providing tax assistance to low-income individuals and families, including the types of activities engaged in and the number of low-income individuals and families receiving tax assistance.

**Sec. 3. Appropriations and allocations.** The following appropriations and allocations are made.

**UNIVERSITY OF MAINE SYSTEM, BOARD OF TRUSTEES OF THE  
New Ventures Maine Z169**

Initiative: Provides ongoing funds for a statewide collaboration of nonprofit and for-profit partners to provide free volunteer tax assistance, including the filing of state tax returns; outreach to low-income individuals and families about federal and state tax credits; financial education, connections to financial services and other resources; education for providers and volunteers; and statewide data collection.

**GENERAL FUND**

**2021-22**

**2022-23**

All Other	\$36,500	\$36,500
GENERAL FUND TOTAL	<u>\$36,500</u>	<u>\$36,500</u>