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Date: (Filing No. S-)

TAXATION

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**STATE OF MAINE
SENATE
130TH LEGISLATURE
FIRST SPECIAL SESSION**

COMMITTEE AMENDMENT “ ” to S.P. 538, L.D. 1651, “An Act To Support Working Families through Outreach and Education about Tax Credits for Persons of Low Income”

Amend the bill by striking out all of section 1 and inserting the following:

'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.'

Amend the bill by relettering or renumbering any nonconsecutive Part letter or section number to read consecutively.

SUMMARY

This amendment removes the limitations on the use of a federal individual taxpayer identification number to be eligible for the earned income tax credit.

**FISCAL NOTE REQUIRED
(See attached)**

COMMITTEE AMENDMENT