

PLEASE NOTE: Legislative Information **cannot** perform research, provide legal advice, or interpret Maine law. For legal assistance, please contact a qualified attorney.

Amend the bill in section 1 in §5219-FF in subsection 2 in the last line (page 1, line 24 in L.D.) by inserting after the following: "paid" the following: 'during the taxable year'

Amend the bill in section 1 in §5219-FF by striking out all of subsection 4 (page 1, lines 27 to 31 in L.D.) and inserting the following:

**4. Limitations.** An employer may not receive more than \$3,000 in total credits for all interns employed under this section for all taxable years combined. The credit may not reduce the tax otherwise due under this Part to less than zero.

**5. Repeal.** This section is repealed December 31, 2015.'

Amend the bill by adding after section 2 the following:

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

**ADMINISTRATIVE AND FINANCIAL SERVICES, DEPARTMENT OF**

**Revenue Services - Bureau of 0002**

Initiative: Appropriates funds on a one-time basis to add a credit line to the individual, fiduciary and corporate state tax returns.

GENERAL FUND	2011-12	2012-13
All Other	\$33,000	\$0
GENERAL FUND TOTAL	\$33,000	\$0

**SUMMARY**

This amendment clarifies that the credit is applied to compensation paid during the taxable year. It deletes unnecessary language that limits the number of interns because a limit is already set by the cap on the credit. The amendment adds a sunset date of December 31, 2015. The amendment also adds an appropriations and allocations section.

**FISCAL NOTE REQUIRED**  
(See attached)