

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 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)"

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.'

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:

(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~~

(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~~

(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 Maine System for the academic year ending during the calendar year prior to the year of graduation multiplied by 4.

Amend the bill by adding after section 5 the following:

Sec. 6. Appropriations and allocations. The following appropriations and allocations are made.

ADMINISTRATIVE AND FINANCIAL SERVICES, DEPARTMENT OF

Revenue Services, Bureau of 0002

Initiative: Establishes one Tax Examiner position and related All Other costs to review and process additional claims for the educational opportunity tax credit.

GENERAL FUND

2015-16

2016-17

POSITIONS - LEGISLATIVE COUNT	0.000	1.000
Personal Services	\$0	\$36,005
All Other	\$0	\$4,447
GENERAL FUND TOTAL	<hr/> \$0	<hr/> \$40,452

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SUMMARY

This amendment makes changes to clarify the intent of the bill and adds an appropriations and allocations section.

FISCAL NOTE REQUIRED

(See attached)