

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

## **An Act Regarding the Educational Opportunity Tax Credit**

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

**Sec. 1. 36 MRSA §5217-D, sub-§1, ¶G**, as amended by PL 2015, c. 328, §6, is further amended to read:

G. "Qualified individual" means an individual, including the spouse filing a joint return with the individual under section 5221, who is eligible for the credit provided in this section. An individual is eligible for the credit if the individual:

(1) Attended and obtained:

(a) An associate or bachelor's degree from an accredited Maine community college, college or university after December 31, 2007 but before January 1, 2016. The individual need not obtain the degree from the institution in which that individual originally enrolled as long as all course work toward the degree is performed at an accredited Maine community college, college or university, except that an individual who transfers to an accredited Maine community college, college or university after December 31, 2012 but before January 1, 2016 from outside the State and earned no more than 30 credit hours of course work toward the degree at an accredited non-Maine community college, college or university after December 31, 2007 and prior to the transfer is eligible for the credit if all other eligibility criteria are met. Program eligibility for such an individual must be determined as if the commencement of course work at the relevant accredited Maine community college, college or university was the commencement of course work for the degree program as a whole;

(b) An associate or bachelor's degree from an accredited Maine or non-Maine community college, college or university after December 31, 2015; or

(c) A graduate degree from an accredited Maine college or university after December 31, 2015;

(4) During the taxable year, was a resident individual; and

(5) Worked during the taxable year:

(a) For tax years beginning prior to January 1, 2015, at least part time for an employer located in this State or, for tax years beginning on or after January 1, 2013, was, during the taxable year, deployed for military service in the United States Armed Forces, including the National Guard and the Reserves of the United States Armed Forces; ~~or~~

(b) For tax years beginning on or after January 1, 2015, at least part time in this State for an employer or as a self-employed individual or was, during the taxable year, deployed for military service in the United States Armed Forces, including the National Guard and the Reserves of the United States Armed Forces; ~~or~~

(c) For tax years beginning on or after January 1, 2016, at least part time in a position on a vessel at sea.

As used in this subparagraph, "deployed for military service" has the same meaning as in Title 26, section 814, subsection 1, paragraph A.

## **SUMMARY**

This bill allows a resident of Maine who is employed in a position outside of Maine on a vessel at sea to qualify for the educational opportunity tax credit, which is currently available only to residents who are employed by an employer in Maine or who are deployed for military service.