

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 §5218 in subsection 3 in the last line (page 1, line 30 in L.D.) by inserting after the following: "subsection 1" the following: ', except that for tax years beginning on or after January 1, 2017 the credit amount provided by subsections 1, 2 and 2-A is multiplied by 1.5 if the child care expenses were incurred through the use of quality child care services as defined in section 5219-Q, subsection 1'

SUMMARY

This amendment retains the provisions of the bill that increase the income tax credit for child care expenses but amends the provision of current law that doubles the credit when the child care expenses are incurred through the use of quality child care services to provide that the credit is multiplied by 1.5 in that situation.

FISCAL NOTE REQUIRED

(See attached)