



# 129th MAINE LEGISLATURE

## FIRST REGULAR SESSION-2019

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Legislative Document

No. 1424

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H.P. 1037

House of Representatives, March 28, 2019

### An Act To Create an Access to Justice Income Tax Credit

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Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "R B. Hunt".

ROBERT B. HUNT  
Clerk

Presented by Representative BAILEY of Saco.

Cosponsored by Representatives: CARDONE of Bangor, HEPLER of Woolwich, STEWART of Presque Isle, Senator: CARPENTER of Aroostook.

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

2 **Sec. 1. 36 MRSA §191, sub-§2, ¶HHH** is enacted to read:

3 HHH. The disclosure of information required to make the report required under  
4 section 5219-VV, subsection 5.

5 **Sec. 2. 36 MRSA §5219-VV** is enacted to read:

6 **§5219-VV. Access to justice credit**

7 **1. Definitions.** As used in this section, unless the context otherwise indicates, the  
8 following terms have the following meanings.

9 A. "Court" means the Supreme Judicial Court or its designee.

10 B. "Eligible attorney" means a person eligible to practice law in the State under Title  
11 4, chapter 17 who, after January 1, 2020:

12 (1) Agrees to practice law in a private practice setting in an underserved area for  
13 at least 5 years by joining an existing legal practice, establishing a new legal  
14 practice or purchasing an existing legal practice;

15 (2) Is rostered by the Maine Commission on Indigent Legal Services to accept  
16 court appointments to represent clients in an underserved area;

17 (3) Agrees to perform pro bono legal services in an underserved area; and

18 (4) Is certified by the court under subsection 3 to be eligible for the credit under  
19 this section.

20 C. "Underserved area" means an area in the State that is determined by the court to  
21 be an area where there is insufficient access to legal services. When identifying  
22 underserved areas, the court shall take into consideration the ratio of the number of  
23 attorneys to the population.

24 **2. Credit.** Beginning with tax years beginning on or after January 1, 2020, an  
25 eligible attorney is allowed a credit for each taxable year, not to exceed \$6,000, against  
26 the taxes due under this Part. The credit may be claimed in the first year that the eligible  
27 attorney meets the conditions of eligibility for at least 6 months and in each of the 4  
28 subsequent years.

29 **3. Eligibility limitation; certification.** The court may certify up to 5 eligible  
30 attorneys in each year in 2020 through 2025. Additional attorneys may not be certified  
31 after 2025. The court shall annually, at year-end, verify that certified attorneys continue  
32 to be eligible for the credit under this section and shall decertify any attorney who ceases  
33 to meet the conditions of eligibility. The court shall notify the bureau whenever an  
34 attorney is certified or decertified. A decertified attorney ceases to be eligible for the  
35 credit under this section beginning with the tax year during which the attorney is  
36 decertified.

37 **4. Rules.** The court shall adopt rules to implement this section.

