



# 126th MAINE LEGISLATURE

## FIRST REGULAR SESSION-2013

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Legislative Document

No. 866

S.P. 291

In Senate, March 5, 2013

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**An Act To Create an Income Tax Credit for Educational Supplies  
Purchased by Public School Employees**

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Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in black ink, appearing to read 'D M Grant'.

DAREK M. GRANT  
Secretary of the Senate

Presented by Senator GOODALL of Sagadahoc.

Cosponsored by Senators: JACKSON of Aroostook, LANGLEY of Hancock, MILLETT of Cumberland, SAVIELLO of Franklin, Representative: MOONEN of Portland.

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

2 **Sec. 1. 36 MRSA §5122, sub-§1, ¶HH** is enacted to read:

3 HH. For tax years beginning on or after January 1, 2013, the amount of the deduction  
4 claimed pursuant to the Code, Section 62 for teacher classroom expenses if the  
5 taxpayer claims the credit under section 5219-II;

6 **Sec. 2. 36 MRSA §5219-II** is enacted to read:

7 **§5219-II. Elementary school and secondary school educator expense income tax**  
8 **credit**

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

11 A. "Clerical staff" has the same meaning as in Title 20-A, section 15672, subsection  
12 2.

13 B. "Educational technician" has the same meaning as in Title 20-A, section 15672,  
14 subsection 4.

15 C. "Educator" has the same meaning as in Title 20-A, section 13701, subsection 1.

16 D. "Elementary grades" has the same meaning as in Title 20-A, section 15672,  
17 subsection 6.

18 E. "Eligible taxpayer" means clerical staff, educational technicians, educators,  
19 guidance staff and school level teaching staff.

20 F. "Guidance staff" has the same meaning as in Title 20-A, section 15672, subsection  
21 11.

22 G. "High school level" has the same meaning as in Title 20-A, section 15672,  
23 subsection 13.

24 H. "School level teaching staff" has the same meaning as in Title 20-A, section  
25 15672, subsection 29.

26 **2. Credit allowed.** An eligible taxpayer is allowed a credit against the tax otherwise  
27 due under this Part in an amount, up to \$500, equal to that paid or incurred for books,  
28 supplies, supplementary materials, services and equipment, including computer  
29 equipment and related software, that is used for teaching students at the high school level  
30 and in elementary grades in a public school.

31 **3. Limitation.** The credit allowed under this section may not reduce the tax  
32 otherwise due under this Part to less than zero.

33 **Sec. 3. Application.** This Act applies to tax years beginning on or after January 1,  
34 2013.

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## **SUMMARY**

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This bill provides an income tax credit of up to \$500 to teachers and educational support staff for the purchase of books, supplies, supplementary materials, services and equipment, including computer equipment and related software, that is used for teaching students at the high school level and in elementary grades in a public school.

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