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TAXATION

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**STATE OF MAINE
HOUSE OF REPRESENTATIVES
126TH LEGISLATURE
SECOND REGULAR SESSION**

COMMITTEE AMENDMENT “ ” to H.P. 1009, L.D. 1421, Bill, “An Act To Permit a Student Holding a Degree from a Non-Maine Institution To Participate in the Job Creation Through Educational Opportunity Program ”

Amend the bill in section 1 in subsection 3 by striking out all of paragraph F (page 1, lines 32 to 36 in L.D.) and inserting in its place the following:

'F. An individual who obtains an associate degree or a bachelor's degree on or after January 1, 2008 from an accredited non-Maine community college, college or university in a course of study available only at a public institution outside the State as part of the New England regional student program offered by the New England Board of Higher Education established by Title 5, section 12004-K, subsection 2 may participate in the program.'

Amend the bill by inserting after section 1 the following:

'Sec. 2. Application. This Act applies to tax years beginning on or after January 1, 2015.'

SUMMARY

This amendment clarifies that students eligible for the bill's expansion of the tax credit for educational opportunity are those that are pursuing or have pursued a course of study available only at a public institution outside the State as part of the New England regional student program offered by the New England Board of Higher Education and provides that those students may claim the credit in tax years beginning on or after January 1, 2015.

FISCAL NOTE REQUIRED

(See attached)

COMMITTEE AMENDMENT