

**§2525-A. Employer-provided long-term care benefits on and after January 1, 2000**

**1. Credit.** A taxpayer under this chapter constituting an employing unit is allowed a credit against the tax imposed by this chapter for each taxable year equal to the lowest of the following:

A. Five thousand dollars; [PL 1999, c. 521, Pt. C, §2 (NEW); PL 1999, c. 521, Pt. C, §9 (AFF).]

B. Twenty percent of the costs incurred by the taxpayer in providing eligible long-term care insurance as part of a benefit package; or [PL 2001, c. 679, §2 (AMD); PL 2001, c. 679, §6 (AFF).]

C. One hundred dollars for each employee covered by employer-provided eligible long-term care insurance. [PL 2001, c. 679, §2 (AMD); PL 2001, c. 679, §6 (AFF).]  
[PL 2001, c. 679, §2 (AMD); PL 2001, c. 679, §6 (AFF).]

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

A. "Employing unit" has the same meaning as in Title 26, section 1043. [PL 1999, c. 521, Pt. C, §2 (NEW); PL 1999, c. 521, Pt. C, §9 (AFF).]

B. [PL 2001, c. 679, §2 (RP); PL 2001, c. 679, §6 (AFF).]

C. "Eligible long-term care insurance" means:

(1) For tax years beginning on or after January 1, 2000, a qualified long-term care insurance contract as defined in the Code, Section 7702B(b); and

(2) For tax years beginning on or after January 1, 2002, a contract specified in subparagraph (1) or a long-term care insurance policy certified by the Superintendent of Insurance under Title 24-A, section 5075-A. [PL 2001, c. 679, §2 (NEW); PL 2001, c. 679, §6 (AFF).]

[PL 2001, c. 679, §2 (AMD); PL 2001, c. 679, §6 (AFF).]

**3. Limitation.** The amount of the credit that may be used by a taxpayer for a taxable year may not exceed the amount of tax otherwise due under this chapter. Any unused credit may be carried over to the following year or years for a period not to exceed 15 years.

[PL 1999, c. 521, Pt. C, §2 (NEW); PL 1999, c. 521, Pt. C, §9 (AFF).]

**4. Application.** Except for the unused credit carried over pursuant to subsection 3, a tax credit is not allowed under this section for tax years beginning on or after January 1, 2016.

[PL 2015, c. 390, §7 (NEW).]

**SECTION HISTORY**

PL 1999, c. 521, §C2 (NEW). PL 1999, c. 521, §C9 (AFF). PL 2001, c. 679, §2 (AMD). PL 2001, c. 679, §6 (AFF). PL 2015, c. 390, §7 (AMD).

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