

Date: (Filing No. S- )

TAXATION

Reproduced and distributed under the direction of the Secretary of the Senate.

STATE OF MAINE
SENATE
127TH LEGISLATURE
FIRST REGULAR SESSION

COMMITTEE AMENDMENT " " to S.P. 526, L.D. 1411, Bill, "An Act To Amend the Tax Laws"

Amend the bill in Part A by inserting after section 3 the following:

'Sec. A-4. 20-A MRSA §12541, sub-§4-A, as repealed and replaced by PL 2013, c. 525, §3, is amended to read:

4-A. Financial aid package. "Financial aid package" means financial aid obtained by a student after December 31, 2007 for attendance at an accredited Maine community college, college or university after December 31, 2007. For purposes of a qualified individual claiming an educational opportunity tax credit for tax years beginning on or after January 1, 2013, "financial aid package" may include financial aid obtained for up to 30 credit hours of course work at an accredited non-Maine community college, college or university earned prior to transfer to an accredited Maine community college, college or university, if the 30 credit hours were earned after December 31, 2007 and the transfer occurred after December 31, 2012. For purposes of an employer claiming an educational opportunity tax credit for tax years beginning on or after January 1, 2013, "financial aid package" may include financial aid obtained by a qualified employee after December 31, 2007 for attendance at an accredited non-Maine community college, college or university after December 31, 2007. The financial aid package may include private loans or less than the full amount of loans under federal programs, depending on the practices of the accredited Maine or non-Maine community college, college or university. Loans are includable in the financial aid package only if entered into prior to July 1, 2023.'

Amend the bill in Part A by striking out all of section 8.

Amend the bill in Part A by striking out all of sections 29 to 31 (page 9, lines 13 to 30 in L.D.) and inserting the following:

'Sec. A-29. 36 MRSA §2551, sub-§10, as amended by PL 2013, c. 331, Pt. C, §12, is further amended to read:

10. Private nonmedical institution. "Private nonmedical institution or personal home care" means a person licensed by the Department of Health and Human Services to

COMMITTEE AMENDMENT

1 provide private nonmedical institution ~~or personal home care~~ services to 4 or more  
2 MaineCare-eligible and other residents in single or multiple facilities under a written  
3 agreement with the Department of Health and Human Services. "Private nonmedical  
4 institution ~~or personal home care~~" does not include a health insurance organization,  
5 hospital, nursing home or community health care center.

6 **Sec. A-30. 36 MRSA §2551, sub-§11**, as amended by PL 2013, c. 331, Pt. C,  
7 §13, is further amended to read:

8 **11. Private nonmedical institution.** "Private nonmedical institution ~~or personal~~  
9 ~~home care~~ services" means services, including food, shelter and treatment, that are  
10 provided by a private nonmedical institution ~~or personal home care~~.

11 **Sec. A-31. 36 MRSA §2552, sub-§1, ¶G**, as amended by PL 2013, c. 331, Pt. C,  
12 §14, is further amended to read:

13 G. Private nonmedical institution ~~or personal home care~~ services;'

14 Amend the bill in Part A by inserting after section 32 the following:

15 **'Sec. A-33. 36 MRSA §2557, sub-§§9 and 10**, as enacted by PL 2003, c. 673,  
16 Pt. V, §25 and affected by §29, are amended to read:

17 **9. Child care facilities.** Sales to licensed, incorporated nonprofit ~~nursery schools~~  
18 ~~and day care centers~~ child care facilities;

19 **10. Certain church-affiliated residential homes.** Sales to ~~any an incorporated~~  
20 church-affiliated nonprofit organization that operates, ~~under a charter granted by the~~  
21 ~~Legislature~~, a residential home for adults;'

22 Amend the bill in Part A by inserting after section 39 the following:

23 **'Sec. A-40. 36 MRSA §5217-D, sub-§1, ¶B-1**, as enacted by PL 2013, c. 525,  
24 §15, is amended to read:

25 B-1. "Financial aid package" means financial aid obtained by a student ~~after~~  
26 ~~December 31, 2007~~ for attendance at an accredited Maine community college,  
27 college or university ~~after December 31, 2007~~. For purposes of a qualified individual  
28 claiming a credit under this section for tax years beginning on or after January 1,  
29 2013, the financial aid package may include financial aid obtained for up to 30 credit  
30 hours of course work at an accredited non-Maine community college, college or  
31 university earned prior to transfer to an accredited Maine community college, college  
32 or university, if the 30 credit hours were earned after December 31, 2007 and the  
33 transfer occurred after December 31, 2012. For purposes of an employer claiming a  
34 credit under this section for tax years beginning on or after January 1, 2013, the  
35 financial aid package may include financial aid obtained by a qualified employee  
36 ~~after December 31, 2007~~ for attendance at an accredited non-Maine community  
37 college, college or university ~~after December 31, 2007~~. The financial aid package  
38 may include private loans or less than the full amount of loans under federal  
39 programs, depending on the practices of the accredited Maine or non-Maine  
40 community college, college or university. Loans are includable in the financial aid  
41 package only if entered into prior to July 1, 2023.'

1 Amend the bill in Part B in section 4 in paragraph K in the 2nd line (page 12, line 15  
2 in L.D.) by inserting after the following: "paragraph" the following: 'K or'

3 Amend the bill by relettering or renumbering any nonconsecutive Part letter or  
4 section number to read consecutively.

### 5 SUMMARY

6 This amendment adds provisions to the bill to delete certain date-limiting references  
7 in the definition of the term "financial aid package" under the income tax credit for  
8 educational opportunity laws to conform to ongoing practice in applying a credit-hours  
9 proration factor in the tax credit provisions.

10 The amendment removes a section of the bill that strikes a reference to the former  
11 circuitbreaker program because of the continuing relevance of the former program in the  
12 administration of the municipal property tax abatement laws.

13 The amendment removes from the bill proposed changes to the term "personal home  
14 care" under the service provider tax and instead strikes those words from the service  
15 provider tax laws as they do not describe any service that is not otherwise subject to the  
16 tax.

17 The amendment amends 2 service provider tax exemptions to make the same changes  
18 that the bill made for parallel sales tax exemptions for child care facilities and certain  
19 church-affiliated residential homes.

20 The amendment adds a cross-reference that was inadvertently omitted in language  
21 requiring the State Police to take or cause to be taken certain fingerprints.