

**§5218-A. Income tax credit for adult dependent care expenses**

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

A. "Adult day care" has the same meaning as in Title 22, section 6202, subsection 1. [PL 2015, c. 340, §4 (NEW); PL 2015, c. 340, §5 (AFF).]

B. "Adult dependent care expenses" means expenses paid during the taxable year for adult day care, hospice services and respite care for a qualifying individual to the extent not used to calculate the credit under the Code, Section 21. [PL 2015, c. 340, §4 (NEW); PL 2015, c. 340, §5 (AFF).]

C. "Applicable percentage" has the same meaning as in the Code, Section 21(a)(2). [PL 2015, c. 340, §4 (NEW); PL 2015, c. 340, §5 (AFF).]

D. "Hospice services" has the same meaning as in Title 22, section 8621, subsection 11. [PL 2015, c. 340, §4 (NEW); PL 2015, c. 340, §5 (AFF).]

E. "Qualifying individual" has the same meaning as in the Code, Section 21(b)(1)(B) and Section 21(b)(1)(C), except that "qualifying individual" does not include an individual who has not attained 21 years of age as of the last day of the taxpayer's tax year. [PL 2015, c. 340, §4 (NEW); PL 2015, c. 340, §5 (AFF).]

F. "Respite care" has the same meaning as in Title 34-B, section 6201, subsection 2-A. [PL 2015, c. 340, §4 (NEW); PL 2015, c. 340, §5 (AFF).]

[PL 2015, c. 340, §4 (NEW); PL 2015, c. 340, §5 (AFF).]

**2. Credit for resident taxpayer.** A resident individual is allowed a credit against the tax otherwise due under this Part in the amount of 25% of the applicable percentage of adult dependent care expenses paid during the taxable year.

[PL 2015, c. 340, §4 (NEW); PL 2015, c. 340, §5 (AFF).]

**3. Credit for nonresident taxpayer.** A nonresident individual is allowed a credit against the tax otherwise due under this Part in the amount of 25% of the applicable percentage of adult dependent care expenses paid during the taxable year, multiplied by the ratio of the individual's Maine adjusted gross income, as defined in section 5102, subsection 1-C, paragraph B, to the individual's entire federal adjusted gross income, as modified by section 5122.

[PL 2015, c. 340, §4 (NEW); PL 2015, c. 340, §5 (AFF).]

**4. Credit for part-year resident taxpayer.** An individual who files a return as a part-year resident in accordance with section 5224-A is allowed a credit against the tax otherwise due under this Part in the amount of 25% of the applicable percentage of adult dependent care expenses paid during the taxable year, multiplied by a ratio, the numerator of which is the individual's Maine adjusted gross income as defined in section 5102, subsection 1-C, paragraph A for that portion of the taxable year during which the individual was a resident plus the individual's Maine adjusted gross income as defined in section 5102, subsection 1-C, paragraph B for that portion of the taxable year during which the individual was a nonresident and the denominator of which is the individual's entire federal adjusted gross income, as modified by section 5122.

[PL 2015, c. 340, §4 (NEW); PL 2015, c. 340, §5 (AFF).]

**5. Maximum expenses.** Adult dependent care expenses allowed under this section may not exceed \$3,000 for one qualifying individual or \$6,000 for 2 or more qualifying individuals.

[PL 2015, c. 340, §4 (NEW); PL 2015, c. 340, §5 (AFF).]

**6. Refund.** The credit allowed by this section may result in a refund of up to \$500. In the case of a nonresident individual, the refundable portion of the credit may not exceed \$500 multiplied by the ratio of the individual's Maine adjusted gross income, as defined in section 5102, subsection 1-C,

paragraph B, to the individual's entire federal adjusted gross income, as modified by section 5122. In the case of an individual who files a return as a part-year resident in accordance with section 5224-A, the refundable portion of the credit may not exceed \$500 multiplied by a ratio, the numerator of which is the individual's Maine adjusted gross income as defined in section 5102, subsection 1-C, paragraph A for that portion of the taxable year during which the individual was a resident plus the individual's Maine adjusted gross income as defined in section 5102, subsection 1-C, paragraph B for that portion of the taxable year during which the individual was a nonresident and the denominator of which is the individual's entire federal adjusted gross income, as modified by section 5122.

[PL 2015, c. 340, §4 (NEW); PL 2015, c. 340, §5 (AFF).]

#### SECTION HISTORY

PL 2015, c. 340, §4 (NEW). PL 2015, c. 340, §5 (AFF).

The State of Maine claims a copyright in its codified statutes. If you intend to republish this material, we require that you include the following disclaimer in your publication:

*All copyrights and other rights to statutory text are reserved by the State of Maine. The text included in this publication reflects changes made through the Second Regular Session of the 131st Maine Legislature and is current through January 1, 2025. The text is subject to change without notice. It is a version that has not been officially certified by the Secretary of State. Refer to the Maine Revised Statutes Annotated and supplements for certified text.*

The Office of the Revisor of Statutes also requests that you send us one copy of any statutory publication you may produce. Our goal is not to restrict publishing activity, but to keep track of who is publishing what, to identify any needless duplication and to preserve the State's copyright rights.

PLEASE NOTE: The Revisor's Office cannot perform research for or provide legal advice or interpretation of Maine law to the public. If you need legal assistance, please contact a qualified attorney.