

**§5219-H. Application of credits against taxes**

**1. Meaning of tax.** Whenever a credit provision in this chapter, other than section 5216-B, section 5219-W, section 5219-BB and the income tax credit under the Maine New Markets Capital Investment Program under Title 10, section 1100-Z, allows for a credit "against the tax otherwise due under this Part," "against the tax imposed by this Part" or similar language, "tax" means all taxes imposed under this Part, except the minimum tax imposed by section 5203-C and the taxes imposed by chapter 827.

A. [PL 2003, c. 673, Pt. F, §1 (RP); PL 2003, c. 673, Pt. F, §2 (AFF).]

B. [PL 2003, c. 673, Pt. F, §1 (RP); PL 2003, c. 673, Pt. F, §2 (AFF).]  
[PL 2011, c. 644, §29 (AMD); PL 2011, c. 644, §32 (AFF).]

**2. Meaning of tax liability.** Whenever a credit provided for in this chapter is limited by reference to tax liability, "tax liability" means the taxpayer's liability for all taxes imposed under this Part, except the minimum tax imposed by section 5203-C and the taxes imposed by chapter 827.

A. [PL 2003, c. 673, Pt. F, §1 (RP); PL 2003, c. 673, Pt. F, §2 (AFF).]

B. [PL 2003, c. 673, Pt. F, §1 (RP); PL 2003, c. 673, Pt. F, §2 (AFF).]  
[PL 2011, c. 240, §36 (AMD).]

**SECTION HISTORY**

PL 1991, c. 528, §BBB2 (NEW). PL 1991, c. 528, §RRR (AFF). PL 1991, c. 591, §BBB2 (NEW). PL 2003, c. 673, §F1 (RPR). PL 2003, c. 673, §F2 (AFF). PL 2011, c. 240, §36 (AMD). PL 2011, c. 644, §29 (AMD). PL 2011, c. 644, §32 (AFF).

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