



130th MAINE LEGISLATURE

FIRST REGULAR SESSION-2021

Legislative Document

No. 217

H.P. 152

House of Representatives, January 27, 2021

**An Act To Make Contributions Made To Pay Off School Meal Debt
Tax-deductible**

Received by the Clerk of the House on January 25, 2021. Referred to the Committee on Taxation pursuant to Joint Rule 308.2 and ordered printed pursuant to Joint Rule 401.

A handwritten signature in cursive script that reads "Robert B. Hunt".

ROBERT B. HUNT
Clerk

Presented by Representative FECTEAU of Augusta.
Cosponsored by Senator WOODSOME of York and
Representatives: DODGE of Belfast, KRYZAK of Acton, McCREA of Fort Fairfield, ROCHE
of Wells, SAMPSON of Alfred, STEARNS of Guilford.

1 **Be it enacted by the People of the State of Maine as follows:**

2 **Sec. 1. 36 MRSA §5122, sub-§2, ¶UU** is enacted to read:

3 UU. For tax years beginning on or after January 1, 2021, a contribution made to an
4 elementary or secondary school for the purpose of paying off debt owed for school
5 meals for students, if the contribution is made by a person who is not the parent of a
6 student for whom a debt is owed or a person otherwise obligated to cover the costs of
7 the student.

8 For purposes of this paragraph, "elementary or secondary school" has the same
9 meaning as "school" as defined in section 1752, subsection 14-E, except that it does
10 not include postsecondary educational institutions.

11 **Sec. 2. 36 MRSA §5200-A, sub-§2, ¶HH** is enacted to read:

12 HH. For tax years beginning on or after January 1, 2021, a contribution made to an
13 elementary or secondary school for the purpose of paying off debt owed for school
14 meals for students, if the contribution is made by a person who is not the parent of a
15 student for whom a debt is owed or a person otherwise obligated to cover the costs of
16 the student.

17 For purposes of this paragraph, "elementary or secondary school" has the same
18 meaning as "school" as defined in section 1752, subsection 14-E, except that it does
19 not include postsecondary educational institutions.

20 **SUMMARY**

21 This bill provides an income tax deduction for a person who makes a contribution to a
22 public or nonprofit private elementary or secondary school to cover school meal debt if the
23 person making the contribution is not the parent of a student or a person otherwise obligated
24 to cover the costs of a student.