**§2533. New markets capital investment credit**

A person that is subject to tax under this chapter, or would be subject to tax under this chapter if it did business or collected premiums or assessments in this State, that holds a qualified equity investment certified by the Finance Authority of Maine pursuant to Title 10, section 1100‑Z, subsection 3, paragraph G is allowed a credit equal to the amount determined in accordance with section 5219‑HH against the tax otherwise due under this chapter. Section 5219‑HH governs the allowance of the credit and limitations on the amount, refundability, carry-over and recapture of the credit. [PL 2011, c. 548, §20 (NEW); PL 2011, c. 548, §35 (AFF).]

SECTION HISTORY

PL 2011, c. 548, §20 (NEW). PL 2011, c. 548, §35 (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.