

**§2535. Credit for educational opportunity**

A taxpayer is allowed a credit against the tax otherwise due under this chapter as determined under section 5217-D. The credit provided by this section, including any carryover of excess credit from prior years, may not be claimed for tax years beginning on or after January 1, 2022. [PL 2021, c. 635, Pt. H, §13 (AMD).]

**SECTION HISTORY**

PL 2017, c. 211, Pt. C, §1 (NEW). PL 2021, c. 635, Pt. H, §13 (AMD).

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