**§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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