

PLEASE NOTE: Legislative Information **cannot** perform research, provide legal advice, or interpret Maine law. For legal assistance, please contact a qualified attorney.

## **An Act To Encourage the Use of Reusable Bags**

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

**Sec. 1. 36 MRSA §5219-FF** is enacted to read:

### **§ 5219-FF. Credit for reusable bags**

A credit is allowed to a retailer as defined in section 1752, subsection 10 equal to the amount provided to customers of the retailer as compensation for the use of reusable bags. The credit may not exceed \$75,000. This credit may not reduce the amount of taxes otherwise owed under this Part below zero.

**Sec. 2. Application.** This Act applies to tax years beginning on or after January 1, 2011.

### **SUMMARY**

This bill provides an income tax credit up to \$75,000 to retailers that provide compensation to customers for the use of reusable bags.