

§5219-ZZ. Access to justice credit**(REALLOCATED FROM TITLE 36, SECTION 5219-YY)**

1. Definitions. As used in this section, unless the context otherwise indicates, the following terms have the following meanings.

A. "Court" means the Supreme Judicial Court or its designee. [PL 2021, c. 473, §2 (NEW); RR 2021, c. 1, Pt. A, §48 (RAL).]

B. "Eligible attorney" means a person eligible to practice law in the State under Title 4, chapter 17 who, after January 1, 2022:

(1) Agrees to practice law in a private practice setting in an underserved area for at least 5 years by joining an existing legal practice, establishing a new legal practice or purchasing an existing legal practice;

(2) Is rostered by the Maine Commission on Public Defense Services to accept court appointments to represent clients in an underserved area;

(3) Agrees to perform pro bono legal services in an underserved area; and

(4) Is certified by the court under subsection 3 to be eligible for the credit under this section. [PL 2023, c. 558, §12 (AMD).]

C. "Underserved area" means an area in the State that is determined by the court to be an area where there is insufficient access to legal services. When identifying underserved areas, the court shall take into consideration the ratio of the number of attorneys to the population. [PL 2021, c. 473, §2 (NEW); RR 2021, c. 1, Pt. A, §48 (RAL).]

[PL 2023, c. 558, §12 (AMD).]

2. Credit. For tax years beginning on or after January 1, 2022, an eligible attorney is allowed a credit for each taxable year, not to exceed \$6,000, against the taxes due under this Part. The credit may be claimed in the first year that the eligible attorney meets the conditions of eligibility for at least 6 months and in each of the 4 subsequent years.

[PL 2021, c. 473, §2 (NEW); RR 2021, c. 1, Pt. A, §48 (RAL).]

3. Eligibility limitation; certification. The court may certify up to 5 eligible attorneys in each year from 2022 through 2027. Additional attorneys may not be certified after 2027. The court shall annually, at year-end, verify that certified attorneys continue to be eligible for the credit under this section and shall decertify any attorney who ceases to meet the conditions of eligibility. The court shall notify the bureau whenever an attorney is certified or decertified. A decertified attorney ceases to be eligible for the credit under this section beginning with the tax year during which the attorney is decertified.

[PL 2021, c. 473, §2 (NEW); RR 2021, c. 1, Pt. A, §48 (RAL).]

4. Rules. The court shall adopt rules to implement this section.

[PL 2021, c. 473, §2 (NEW); RR 2021, c. 1, Pt. A, §48 (RAL).]

5. Report; review. By February 15, 2027, the court shall submit to the joint standing committee of the Legislature having jurisdiction over taxation matters a report that identifies the number of eligible attorneys claiming the credit under this section each year in which the credit is available and identifies the underserved areas where those attorneys practice. The committee shall review the report and determine the effectiveness of the credit in expanding legal services to underserved areas. The committee may submit legislation to the First Regular Session of the 133rd Legislature related to the report.

[PL 2021, c. 473, §2 (NEW); RR 2021, c. 1, Pt. A, §48 (RAL).]

SECTION HISTORY

PL 2021, c. 473, §2 (NEW). RR 2021, c. 1, Pt. A, §48 (RAL). PL 2023, c. 558, §12 (AMD).

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