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**STATE OF MAINE
SENATE
125TH LEGISLATURE
FIRST REGULAR SESSION**

COMMITTEE AMENDMENT “ ” to S.P. 137, L.D. 433, Bill, “An Act To Exempt from Income Tax the Income of Nonresidents Working in Maine Pursuant to an Interlocal Agreement”

Amend the bill by striking out all of section 1 (page 1, lines 2 to 5 in L.D.) and inserting the following:

'Sec. 1. 36 MRSA §5142, sub-§9 is enacted to read:

9. Compensation for work under interlocal agreement. Compensation received as an employee of a political subdivision of an adjoining state performing service in this State pursuant to an interlocal agreement under Title 30-A, chapter 115 is not considered income derived from sources within this State.'

SUMMARY

This amendment is the majority report. The amendment reallocates the provision of the bill that provides that compensation received as an employee of a political subdivision of an adjoining state performing service in Maine under an interlocal agreement is not considered Maine-source income, because the provision is an exclusion from Maine-source income and does not impact the minimum taxability threshold for nonresidents.

COMMITTEE AMENDMENT