

MAINE STATE LEGISLATURE

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FIRST REGULAR SESSION

ONE HUNDRED AND NINTH LEGISLATURE

Legislative Document

No. 407

H. P. 311

House of Representatives, February 7, 1979

Referred to the Committee on Labor. Sent up for concurrence and ordered printed.

EDWIN H. PERT, Clerk

Presented by Mr. Diamond of Windham.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-NINE

AN ACT to Exempt part-time Musicians from the Unemployment Compensation Tax.

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

26 MRSA § 1043, sub-§ 11, ¶ F, sub-¶ (33) is enacted to read:

(33) Services performed by a musician who:

(a) Performs those services for 8 hours or fewer a week; and

(B) Is employed full time in an occupation other than that of musician.

For the purposes of this subparagraph, a person shall be deemed to be employed full time in another occupation if, during the previous calendar year, he earned \$6,000 or more from that occupation.

STATEMENT OF FACT

This bill exempts services performed by part-time musicians from the definition of "employment" under the employment security tax statute. A part-time musician is defined as a person who performs as a musician for 8 or fewer hours a week and who is employed full time in another occupation.

Presently, even if a part-time musician works only 3 hours a week, he is

treated as a full-time musician for the purposes of payment of the employment security tax. As a part-time musician does not rely on his work as a musician for his main employment, there is no need for him to fall under the employment security law for his musical employment.