

MAINE STATE LEGISLATURE

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DATE: *November 13, 2002* (Filing No. S- *629*)

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**STATE OF MAINE
SENATE
120TH LEGISLATURE
FIRST SPECIAL SESSION**

SENATE AMENDMENT "*A*" to COMMITTEE AMENDMENT "A" to H.P. 1746, L.D. 2220, Bill, "An Act to Make Supplemental Appropriations and Allocations for the Expenditures of State Government and to Change Certain Provisions of the Law Necessary to the Proper Operations of State Government for the Fiscal Year Ending June 30, 2003"

Amend the amendment by inserting after Part RR the following:

PART SS

Sec. SS-1. 26 MRSA §1043, sub-§11, ¶F, as corrected by RR 2001, c. 1, §40, is amended by amending subparagraph (44) to read:

(44) Services provided by an owner-operator of a truck or truck tractor while leased to a motor carrier, as defined in 49 Code of Federal Regulations, 390.5 (2000), as long as that employment is not subject to federal unemployment tax. Any tax that might otherwise be due before September 21, 2001 but for the operation of this subparagraph that was not paid on or before September 21, 2001 may not be collected or enforced in any way by the State Tax Assessor.

Sec. SS-2. Application. This Part does not require the State Tax Assessor to repay any taxes paid or collected prior to the operation of the Maine Revised Statutes, Title 26, section 1043, subsection 11, paragraph F, subparagraph (44).'

Further amend the amendment by relettering or renumbering any nonconsecutive Part letter or section number to read consecutively.

SENATE AMENDMENT

2003

FISCAL NOTE

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This amendment will have no net effect on the General Fund budget for fiscal year 2002-03.

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This amendment may reduce current or future revenue collections, or both, to the Unemployment Compensation Fund within the Department of Labor due to the provision that any taxes owed by certain owner-operators of trucks or truck tractors leased to a motor carrier prior to the September 21, 2001 exemption, but not yet collected, may not be collected or otherwise enforced. The amount can not be determined at this time.

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SUMMARY

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This amendment clarifies that taxes owed prior to the effective date of the provision that exempts from state unemployment compensation law certain owner-operators of trucks or truck tractors leased to a motor carrier may not be collected or otherwise enforced.

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SPONSORED BY: 

(Senator MARTIN)

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COUNTY: Aroostook

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