

MAINE STATE LEGISLATURE

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ONE HUNDRED AND SEVENTH LEGISLATURE

Legislative Document

No. 1547

H. P. 1246

House of Representatives, April 1, 1975

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

EDWIN H. PERT, Clerk

Presented by Mr. Greenlaw of Stonington.

Cosponsors: Mr. Jackson of Yarmouth, Mr. Perkins of Blue Hill and Mrs. Post of Owls Head.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-FIVE

AN ACT to Exempt Lobster Fishing Boat Operators from Withholding State Income Taxes from Sternmen's Share of Proceeds.

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

Sec. 1. 36 MRSA § 5102, sub-§ 1-A is enacted to read:

1-A. Lobster boat operator. Any person licensed by the Department of Marine Resources to fish for, take or catch lobsters and who operates a boat for that purpose is a lobster boat operator.

Sec. 2. 36 MRSA § 5102, sub-§ 8-A is enacted to read:

8-A. Sternman. Any person performing service on a lobster boat engaged in lobster fishing under an arrangement with the operator or owner of such boat shall be a sternman for the purposes of this Part, provided that:

A. Such person does not receive any cash remuneration and such person receives a share of the boat's lobster catch; and

B. The amount of such person's share depends on the amount of the boat's lobster catch.

Sec. 3. 36 MRSA § 5250, sub-§ 1, last sentence, as enacted by P&SL 1969, c. 154, Section F, is repealed and the following enacted in place thereof:

This section shall not apply to payments by the United States for service in the Armed Forces of the United States or to shares of a lobster boat's catch apportioned by a lobster boat operator to a sternman.

STATEMENT OF FACT

This bill exempts lobster boat operators from making withholding tax payments for their sternmen who receive a share of the catch as payment.