

MAINE STATE LEGISLATURE

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FIRST REGULAR SESSION

ONE HUNDRED AND NINTH LEGISLATURE

Legislative Document

No. 400

H. P. 310

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. Leonard of Woolwich.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-NINE

**AN ACT to Adjust the Penalty Assessed Against Small Employers under the
Employment Security Law.**

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

26 MRSA § 1225, sub-§ 4, first sentence, as enacted by PL 1975, c. 462, § 9, is repealed and the following enacted in its place:

If quarterly contributions are not paid when due, the commission shall assess a penalty of 2% of the amount of the contributions.

STATEMENT OF FACT

This bill revises the present penalty provisions for delinquent contributors by removing the minimum and maximum penalties and by reducing the percentage penalty to 2%. The purpose of these changes are to treat all employers the same with regard to penalties and to remove the present unequal treatment of large and small employers.