

MAINE STATE LEGISLATURE

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D. C. R.

L.D. 491

STATE OF MAINE
SENATE (Filing No. S-263)
110TH LEGISLATURE
FIRST REGULAR SESSION

SENATE AMENDMENT "A" to S.P. 189, L.D. 491, Bill, "AN ACT to Require the Workers' Compensation Commission to Conduct a Data Systems Study."

Amend the Bill by striking out all of section 1 and inserting in its place the following:

'Sec. 1. 36 MRSA §2511, as last amended by PL 1975, c. 241, is further amended by adding at the end 2 new paragraphs to read:

Every insurance company, association or group self-insurer issuing workers' compensation insurance policies covering the payment of compensation and benefits as provided ^{FOR} in Title 39 shall pay an additional tax of .03% upon all gross direct premiums written whether in cash or in notes absolutely payable on contracts made in the State for workers' compensation, less return premiums thereon and less all dividends paid to policyholders. This tax shall be payable only for the calendar year 1982.

Every individual self-insurer which self-insures the payment of compensation and benefits as provided for in Title 39 shall pay a tax of .03%, payable only for the calendar year 1982. This tax shall be based on the premium rate which would have been payable for each \$100 of salary.'

D. C. R.

Statement of Fact

The purpose of this amendment is to ensure that group self-insurers, like insurance carriers, are entitled to deductions for return premiums and dividends in computing their tax liability.



(Sen. C. Sewall)

NAME:

COUNTY: Lincoln

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May 21, 1981

(Filing No. S-263)