MAINE STATE LEGISLATURE

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(Governor's Bill) (EMERGENCY) SECOND REGULAR SESSION			
			Legislative Document
H. P. 2008 Referred to ordered printed.	House of Representa the Committee on Labor. Sen	atives, February 12, 1982 It up for concurrence and EDWIN H. PERT, Clerk	
Cosponsors	oresentative Post of Owl's Hea :: Representative Beaulieu of mouth and Representative Fo	nd. Portland, Representative	
	STATE OF MAIN	E.	
	IN THE YEAR OF OU NINETEEN HUNDRED AND		
Tax	ACT to Make the State U Exemption for Individual Fishing Consistent with the Unemployment Tax Exemption	ls Engaged in ne Federal	
do not beco	y preamble. Whereas, Aome effective until 90 as emergencies; and	cts of the Legislature days after adjournmen	
for taxation o	the provisions in the st of persons engaged in demployment tax provisions	fishing are differen	
unemployment enterprises no states, by v some cases, ar	such inconsistencies bet tax laws impose burden of shared by fishing virtue of a resulting land the increased administe, in most cases; and	s on many Maine fishing enterprises in other rger tax obligation, ir	

Whereas, Maine's fishing industry, a significant contributor to the state's economy, is thus adversely affected by such inconsistencies; and

Whereas, in the judgment of the Legislature, these facts create an emergency within the meaning of the Constitution of Maine and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore,

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

10 26 MRSA §1043, sub-§11, ¶F, sub-¶(32), as last amended 11 by PL 1977, c. 483, is repealed and the following enacted in 12 its place:

(32) After December 31, 1981, services performed by an individual on a boat engaged in catching fish or other forms of aquatic animal life, unless those services would be included in the definition of "employment" for federal unemployment tax purposes under the Federal Unemployment Act, United States Code, Title 26, Section 3306(c), as it may be amended; and

Emergency clause. In view of the emergency cited in the preamble, this Act shall take effect when approved.

STATEMENT OF FACT

The purpose of this bill is to make and keep the state unemployment tax law consistent with the federal unemployment tax provisions relating to persons engaged in fishing. The bill provides that the services of those engaged in fishing would be subject to state tax only if and when such services are subject to federal unemployment tax.

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