

# MAINE STATE LEGISLATURE

The following document is provided by the  
**LAW AND LEGISLATIVE DIGITAL LIBRARY**  
at the Maine State Law and Legislative Reference Library  
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied  
(searchable text may contain some errors and/or omissions)

FIRST REGULAR SESSION

ONE HUNDRED AND THIRTEENTH LEGISLATURE

Legislative Document

NO. 1489

H.P. 1098 House of Representatives, May 8, 1987  
Submitted by the Department of Labor pursuant to Joint  
Rule 24.

Reference to the Committee on Labor suggested and ordered  
printed.

EDWIN H. PERT, Clerk

Presented by Representative WILLEY of Hampden.

Cosponsored by Representatives TAMMARO of Baileyville,  
BEGLEY of Waldoboro and Senator COLLINS of Aroostook.

STATE OF MAINE

IN THE YEAR OF OUR LORD  
NINETEEN HUNDRED AND EIGHTY-SEVEN

AN ACT Relating to Refusal to Appear and  
Taxable Wages under the Workers'  
Compensation Act.

1  
2  
3  
4  
5 Be it enacted by the People of the State of Maine as  
6 follows:

7 Sec. 1. 26 MRSA §1043, sub-§11, ¶G, as amended  
8 by PL 1971, c. 538, §13, is further amended to read:

9 G. Notwithstanding any other provisions of this  
10 section, ~~"employment" shall include service~~  
11 ~~"wages" includes all remuneration for services~~  
12 ~~with respect to which a tax is required to be~~  
13 ~~paid under any federal law imposing a tax against~~  
14 ~~which credit may be taken for contributions re-~~  
15 ~~quired to be paid into a state unemployment fund~~  
16 ~~or which as a condition for full tax credit~~

1 against the tax imposed by the Federal Unemploy-  
2 ment Tax Act is required to be covered under this  
3 chapter.

4 Sec. 2. 26 MRSA §1082, sub-§9-A, as enacted by  
5 PL 1979, c. 515, §11, is amended to read:

6 9-A. Refusal to appear. Any person who ~~shall~~  
7 without just cause ~~fail~~ fails or ~~refuse~~ refuses to  
8 attend and testify or to answer any lawful inquiry or  
9 to produce books, papers, correspondence, memoranda  
10 and other records, if it is in his power to do so, in  
11 obedience to a subpoena of the commissioner, the com-  
12 mission, the appeal tribunal or the duly authorized  
13 representative of ~~either~~ any of them shall be guilty  
14 of a Class E crime. Whenever a person refuses to  
15 obey a subpoena duly issued by the commissioner, the  
16 commission, the appeal tribunal or the duly autho-  
17 rized representative of ~~either~~ any of them, any court  
18 of this State within the jurisdiction of which the  
19 person resides or transacts business, shall have ju-  
20 risdiction to issue to that person an order requiring  
21 him to appear and produce evidence or testimony and  
22 any failure to obey that order may be punished by the  
23 court as contempt thereof.

24 STATEMENT OF FACT

25 This bill makes it possible for the Department of  
26 Labor to tax employers on wages paid that are taxable  
27 under the Federal Unemployment Tax Act.

28 There is a financial advantage to this bill for  
29 the majority of Maine businesses, as the Maine tax  
30 rate is lower than the federal rate.

31 Under this bill, employers will contribute a  
32 larger share of their taxes to the Maine Unemployment  
33 Trust Fund.

34 This bill brings the language of the Maine Re-  
35 vised Statutes, Title 26, section 1082, subsection  
36 9-A, into conformity with the rest of the section.

37 2541042287