

MAINE STATE LEGISLATURE

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L.D. 1587

(Filing No. H- 227)

STATE OF MAINE
HOUSE OF REPRESENTATIVES
113TH LEGISLATURE
FIRST REGULAR SESSION

COMMITTEE AMENDMENT "A" to H.P. 1161, L.D. 1587, Bill, "AN ACT Relating to Refusal to Appear and Taxable Wages under the Employment Security Law."

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

'Sec. 1. 26 MRSA §1043, sub-§19, 1C, as amended by PL 1985, c. 348, §2, is further amended to read:

C. With respect to weeks of unemployment beginning on or after January 1, 1978, wages for insured work shall include wages paid for previously uncovered services. For the purposes of this paragraph, the term "previously uncovered services" means services:

(1) Which were not employment as defined in subsection 11, and were not services covered pursuant to section 1222, at any time during the one-year period ending December 31, 1975; and

(2) Which:

(a) Are agricultural labor, as defined in subsection 11, paragraph A-2 or domestic service as defined in subsection 11, paragraph A-3, or

(b) Are services performed by an employee of this State or a political subdivision thereof, or any of their instrumentalities as provided in subsection 11, paragraph A-1, subparagraph (1), or by an employee of a nonprofit educational institution which is not an

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1 institution of higher education, as
2 provided in subsection 11, paragraph F,
3 subparagraph (21), division (i);

4 except to the extent that assistance under Title
5 II of the Emergency Jobs and Unemployment Assist-
6 ance Act of 1974 was paid on the basis of such
7 services; and

8 Sec. 2. 26 MRSA §1043, sub-§19, ¶D, as enacted
9 by PL 1985, c. 348, §2, is amended to read:

10 D. Nothing in this subsection may be construed
11 to include as wages any payment which is not in-
12 cluded as wages under the Federal Unemployment
13 Tax Act, 26 United States Code, Section
14 3306(b)(5) and (r), as amended, as of January 1,
15 1985; and

16 Sec. 3. 26 MRSA §1043, sub-§19, §E is enacted to
17 read:

18 E. Nothing in this subsection may be construed
19 to exclude from wages any remuneration which is:

20 (1) Taxable under any federal law that im-
21 poses a tax against which credit may be
22 taken for contributions required to be paid
23 into a state unemployment fund; or

24 (2) Required to be covered under this chap-
25 ter as a condition for full tax credit
26 against the tax imposed by the Federal Unem-
27 ployment Tax Act.

28 Further amend the bill by renumbering the sec-
29 tions to read consecutively.

COMMITTEE AMENDMENT "H" to H.P. 1161, L.D. 1587

STATEMENT OF FACT

2 The original bill placed the limitation on the
3 definition of "wages" within the wrong statutory sec-
4 tion. This amendment corrects that placement.

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Reported by the Committee on Labor
Reproduced and distributed under the direction of the Clerk of the
House
6/2/87 (Filing No. H-227)