

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)

(Governor's Bill)
FIRST REGULAR SESSION

ONE HUNDRED AND THIRTEENTH LEGISLATURE

Legislative Document

NO. 1587

H.P. 1161 House of Representatives, May 15, 1987
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

1 AN ACT Relating to Refusal to Appear and
2 Taxable Wages under the Employment
3 Security Law.
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

1 or which as a condition for full tax credit
2 against the tax imposed by the Federal Unemploy-
3 ment Tax Act is required to be covered under this
4 chapter.

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

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

25 STATEMENT OF FACT

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

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

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

35 This bill brings the language of the Maine Re-
36 vised Statutes, Title 26, section 1082, subsection
37 9-A, into conformity with the rest of the section.

38 2763050887