

MAINE STATE LEGISLATURE

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115th MAINE LEGISLATURE

FIRST REGULAR SESSION-1991

Legislative Document

No. 1040

H.P. 736

House of Representatives, March 12, 1991

Received by the Clerk of the House on March 8, 1991. Referred to the Committee on Labor and 1400 ordered printed pursuant to Joint Rule 14.

A handwritten signature in cursive script that reads "Ed Pert".

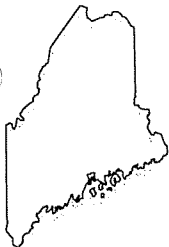
EDWIN H. PERT, Clerk

Presented by Representative REED of Falmouth.

STATE OF MAINE

IN THE YEAR OF OUR LORD
NINETEEN HUNDRED AND NINETY-ONE

**An Act to Amend the Definition of Employment in the Unemployment
Compensation Laws.**



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

2
3 Sec. 1. 26 MRSA §1043, sub-§11, ¶F, as amended by PL 1987, c.
4 769, Pt. A, §106, is further amended by amending the first line
5 to read:

6 F. The term "employment" shall ~~does~~ not include:

7
8 Sec. 2. 26 MRSA §1043, sub-§11, ¶F, as amended by PL 1987, c.
9 769, Pt. A, §106, is further amended by amending sub-¶¶(2), (3),
10 (6) and (19) to read:

11 (2) Service performed in the employ of the United
12 States Government or an instrumentality of the United
13 States immune under the Constitution of the United
14 States from the contributions imposed by this chapter,
15 except that on and after January 1, 1940 to the extent
16 that the Congress of the United States has permitted
17 states to require any instrumentalities of the United
18 States to make payments into an unemployment
19 compensation fund under a state unemployment
20 compensation or employment security law, all of the
21 provisions of this chapter shall ~~be~~ are applicable to
22 such instrumentalities and to services performed for
23 such instrumentalities, in the same manner, to the same
24 extent and on the same terms as to all other employers,
25 employing units, individuals and services. If this
26 State shall ~~is~~ not be certified for any year by the
27 Secretary of Labor under section 3304 of the Federal
28 Internal Revenue Code, the payments required of such
29 instrumentalities with respect to such year shall ~~must~~
30 be refunded by the commissioner from the fund in the
31 same manner and within the same period as is provided
32 in section 1225, subsection 5, with respect to
33 contributions erroneously collected;

34 (3) Service with respect to which unemployment
35 compensation is payable under an unemployment
36 compensation system or employment security system
37 established by an Act of Congress. The commissioner is
38 authorized and directed to enter into agreements with
39 the proper agencies under such Act of Congress, which
40 agreements shall become effective 10 days after
41 publication thereof in the manner provided in section
42 1082, subsection 2, for regulations, to provide
43 reciprocal treatment to individuals who have, after
44 acquiring potential rights to benefits under this
45 chapter, acquired rights to unemployment compensation
46 under such Act of Congress, or who have, after
47 acquiring potential rights to unemployment compensation
48 under such Act of Congress, acquired rights to benefits
49 under this chapter;

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(6) Service performed by an individual in the employ of his that individual's son, daughter or spouse, and service performed by a child under the age of 18 in the employ of his that child's father or mother;

(19) Service performed by an individual ~~for a person~~ as a real estate ~~broker, real estate salesman~~ licensee, an insurance agent or as an insurance solicitor, if substantially all such the service is performed by such individual for such person is performed for remuneration solely by way of commission, for remuneration by way of commission or fee and is directly related to sales or other output rather than to the number of hours worked and the service performed by the individual is performed under a written contract that provides that the individual will not be treated as an employee with respect to the service for tax purposes.

Sec. 3. 26 MRSA §1043, sub-§11, ¶F, as amended by PL 1987, c. 769, Pt. A, §106, is further amended by amending sub-¶(21), division (b) to read:

(b) Service performed by a duly ordained, commissioned or licensed minister of a church in the exercise of his a ministry or by a member of a religious order in the exercise of duties required by such order;

STATEMENT OF FACT

This bill changes a definition within the employment definition section of the unemployment compensation law and brings the state law into conformity with federal law as to taxable services performed by a real estate licensee.