

# MAINE STATE LEGISLATURE

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# 118th MAINE LEGISLATURE

## FIRST REGULAR SESSION-1997

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Legislative Document

No. 49

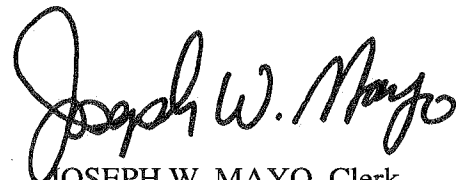
H.P. 24

House of Representatives, January 9, 1997

**An Act to Exempt Contract Dance Instructors from the Unemployment Tax.**

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Reference to the Committee on Taxation suggested and ordered printed.

  
JOSEPH W. MAYO, Clerk

Presented by Representative JOYCE of Biddeford.  
Cosponsored by Representative PENDLETON of Scarborough.

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

2  
4 Sec. 1. 26 MRSA §1043, sub-§11, ¶F, as corrected by RR 1995, c.  
2, §62, is amended by amending subparagraphs (38) and (39) to  
read:

6  
8 (38) Services performed by a person licensed as a  
10 guide as required by Title 12, section 7311, as long as  
that employment is not subject to federal unemployment  
tax; and

12 (39) Services performed by a direct seller as defined  
14 in 26 United States Code, Section 3508, Subsection (b),  
Paragraph (2). This subparagraph does not include a  
16 person selling major improvements or renovations to the  
structure of a home, business or property; and

18 Sec. 2. 26 MRSA §1043, sub-§11, ¶F, as corrected by RR 1995, c.  
2, §62, is amended by adding a new subparagraph (40) to read:

20 (40) Services provided by a contract dance instructor  
22 to students of a dance studio when the services are  
24 provided under the terms of the contract entered into  
between the instructor and the dance studio for which  
the services are provided.

28 SUMMARY

30 This bill exempts from the definition of "employment" for  
unemployment compensation purposes dance instructors who provide  
32 instruction to students of a dance studio under the terms of a  
contract.