

# MAINE STATE LEGISLATURE

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# 118th MAINE LEGISLATURE

## FIRST REGULAR SESSION-1997

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Legislative Document

No. 389

S.P. 110

In Senate, January 23, 1997

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**An Act to Exclude from the Definition of "Employment" Services  
Provided by Lessees of Taxicabs.**

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Reference to the Committee on Labor suggested and ordered printed.

A handwritten signature in cursive script that reads "Joy J. O'Brien".

JOY J. O'BRIEN  
Secretary of the Senate

Presented by Senator MURRAY of Penobscot.  
Cosponsored by Representatives: DAVIDSON of Brunswick, BOLDUC of Auburn, CLARK  
of Millinocket.

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

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

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

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

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

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(40) Services performed by lessees of taxicabs.

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**SUMMARY**

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This bill excludes services performed by lessees of taxicabs from coverage for unemployment tax purposes.

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