

MAINE STATE LEGISLATURE

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119th MAINE LEGISLATURE

FIRST REGULAR SESSION-1999

Legislative Document

No. 1729

S.P. 606

In Senate, March 9, 1999

**An Act to Bring the State's Household Employee Tax into Compliance
with Federal Tax Law.**

Reference to the Committee on Taxation 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 LONGLEY of Waldo.

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

4 **Sec. 1. 26 MRSA §1242 is enacted to read:**

6 **§1242. Household employees**

8 Notwithstanding any other provision of this subchapter, if a
10 person who employs a household employee is allowed to file a
12 report and remit payment of the withheld federal employer's
14 unemployment contribution for the employee for the entire year at
16 the time the person files an annual federal income tax return for
18 that year, the person may file the report and remit payment of
20 the withheld state employer's unemployment contribution for the
22 employee for the entire year at the time the person files an
24 annual state income tax return.

26 **Sec. 2. 36 MRSA §5253, sub-§3 is enacted to read:**

28 **3. Household employees.** Notwithstanding subsection 1, if a
30 person who employs a household employee is allowed to file a
32 withholding return and remit payment for the employee's withheld
34 federal tax for the entire year at the time the person files an
36 annual federal income tax return for that year, the person may
38 file the withholding return and remit payment of the employee's
40 withheld state tax for the entire year at the time the person
files an annual state income tax return.

30 **SUMMARY**

32 Federal law allows a person who employs a household employee
34 to report and pay all federal withholdings for that employee once
36 a year at the time the person files an annual federal income tax
38 return for that year. This bill allows a person who is allowed
40 to report and pay all federal withholdings for a household
employee once a year at the time the person files an annual
federal tax return to also report and pay all state withholdings
for the employee, including withheld income tax and the
employer's unemployment contribution for the employee, once a
year at the time the person files an annual state income tax
return.