

# MAINE STATE LEGISLATURE

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# 121st MAINE LEGISLATURE

## FIRST REGULAR SESSION-2003

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Legislative Document

No. 148

S.P. 71

In Senate, January 21, 2003

### **An Act To Clarify Employment Status of Owner-operators in the Trucking Industry**

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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 MARTIN of Aroostook.  
Cosponsored by Representative LUNDEEN of Mars Hill and  
Senator: BRYANT of Oxford, Representatives: CARR of Lincoln, JACKSON of Fort Kent,  
SMITH of Van Buren, TRAHAN of Waldoboro.

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

4 **Sec. 1. 26 MRSA §1043, sub-§11, ¶F**, as corrected by RR 2001, c.  
1, §40, is amended by amending subparagraph (44) to read:

6 (44) Services provided by an owner-operator of a truck  
8 or truck tractor while leased to a motor carrier, as  
defined in 49 Code of Federal Regulations, 390.5  
10 (2000), as long as that employment is not subject to  
12 federal unemployment tax. Any tax that might otherwise  
14 be due before September 21, 2001, but for the operation  
of this subparagraph, that was not paid on or before  
September 21, 2001 may not be collected or enforced in  
any way by the State Tax Assessor.

16 **Sec. 2. Application.** This Part does not require the State Tax  
18 Assessor to repay any taxes paid or collected prior to the  
operation of the Maine Revised Statutes, Title 26, section 1043,  
20 subsection 11, paragraph F, subparagraph (44).

22 **SUMMARY**

24 This bill clarifies that unemployment taxes owed prior to  
26 the effective date of the provision that exempts from state  
unemployment compensation law certain owner-operators of trucks  
28 or truck tractors leased to a motor carrier may not be collected  
or otherwise enforced.