

# MAINE STATE LEGISLATURE

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SMC  
R 073

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L.D. 433

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Date: 4-27-11

(Filing No. H-131 )

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**STATE OF MAINE**

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**HOUSE OF REPRESENTATIVES**

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**125TH LEGISLATURE**

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**FIRST REGULAR SESSION**

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HOUSE AMENDMENT "A" to COMMITTEE AMENDMENT "A" to S.P. 137,  
L.D. 433, Bill, "An Act To Exempt from Income Tax the Income of Nonresidents  
Working in Maine Pursuant to an Interlocal Agreement"

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Amend the amendment in section 1 in subsection 9 in the last line (page 1, line 18 in  
amendment) by inserting after the following: "State" the following: 'as long as the  
performance of the service under the interlocal agreement does not displace an employee  
currently performing the service who is a resident of this State'

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**SUMMARY**

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This amendment provides that the exemption applies only when the performance of  
the service under an interlocal agreement does not displace an employee currently  
performing the service who is a resident of this State.

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SPONSORED BY: 

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(Representative KNIGHT)

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TOWN: Livermore Falls

**FISCAL NOTE REQUIRED**  
(See attached)



Approved: 04/26/11 *mac*

# 125th MAINE LEGISLATURE

LD 433

LR 1491(07)

**An Act To Exempt from Income Tax the Income of Nonresidents Working in Maine Pursuant to an Interlocal Agreement**

**Fiscal Note for House Amendment "A" to Committee Amendment "A"**

**Sponsor: Rep. Knight of Livermore Falls**

**Fiscal Note Required: Yes**

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## Fiscal Note

Minor revenue increase - General Fund

### Fiscal Detail and Notes

Exempting the income of nonresidents working in Maine as employees of a political subdivision of an adjoining state pursuant to an interlocal agreement from taxation only if the services being performed under the interlocal agreement do not displace a Maine resident employee who currently performs the same services may result in a minor revenue increase to the General Fund as compared to applying the exemption consistently regardless of whether or not a Maine resident is displaced. As amended by this small change, the overall impact of the bill would still be a minor revenue decrease.