



## **125th MAINE LEGISLATURE**

## FIRST REGULAR SESSION-2011

**Legislative Document** 

No. 433

S.P. 137

In Senate, February 10, 2011

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

Reference to the Committee on State and Local Government suggested and ordered printed.

Joseph G. Carleton Jr.

JOSEPH G. CARLETON, JR. Secretary of the Senate

Presented by Senator HILL of York. Cosponsored by Representative EVES of North Berwick and Representatives: BEAVERS of South Berwick, BELIVEAU of Kittery, CHASE of Wells, WEAVER of York.

1	Be it enacted by the People of the State of Maine as follows:
2	Sec. 1. 36 MRSA §5142, sub-§8-A, ¶C is enacted to read:
3 4 5	C. Compensation received as an employee of a political subdivision of an adjoining state performing service in this State pursuant to an interlocal agreement under Title 30-A, chapter 115 is not considered Maine-source income.
6 7	<b>Sec. 2.</b> Application. This Act applies to tax years beginning on or after January 1, 2011.
8	SUMMARY
9	This bill provides that compensation received as an employee of a political
10	subdivision of an adjoining state performing service in this State pursuant to an interlocal
11	agreement under the Maine Revised Statutes, Title 30-A, chapter 115 is not considered
12	Maine-source income.