

MAINE STATE LEGISLATURE

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R OF S

L.D. 1468

2 Date: 5/24/11

(Filing No. H-336)

3 TAXATION

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5 STATE OF MAINE
6 HOUSE OF REPRESENTATIVES
7 125TH LEGISLATURE
8 FIRST REGULAR SESSION

9 COMMITTEE AMENDMENT "A" to H.P. 1077, L.D. 1468, Bill, "An Act
10 Concerning Technical Changes to the Tax Laws"

11 Amend the bill by striking out all of section 22.

12 Amend the bill by striking out all of section 46 and inserting the following:

13 'Sec. 46. 36 MRSA §6901, sub-§2, as amended by PL 2009, c. 470, §6, is further
14 amended to read:

15 2. **Certified production wages.** "Certified production wages" means wages subject
16 to withholding under section 5250, subsection 1 that are paid by a visual media
17 production company for work on a certified visual media production ~~and that are subject~~
18 ~~to withholding pursuant to chapter 827.~~ "Certified production wages" includes payments
19 an amount paid to a temporary employee-leasing company for personal services rendered
20 in this State by a leased employee in connection with a certified visual media production
21 and payments an amount paid for the services of a performing artists artist working in the
22 State in connection with a certified visual media production and other contractual
23 payments for the services of individuals working in the State. "Certified production
24 wages" ~~does not include any wages in excess of~~ includes only the first \$50,000 paid to or
25 with respect to a single particular individual for personal services rendered in connection
26 with a particular certified visual media production.'

27 Amend the bill by adding after section 47 the following:

28 'Sec. 48. **Application.** That section of this Act that amends the Maine Revised
29 Statutes, Title 36, section 6901, subsection 2 applies to tax reimbursement applications
30 filed on or after January 1, 2011.'

31 Amend the bill by relettering or renumbering any nonconsecutive Part letter or
32 section number to read consecutively.

ROFS

SUMMARY

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This amendment removes a provision amending the insurance premium tax law regarding the rate of tax paid by out-of-state insurance companies and adds contractual payments for the services of individuals working in the State to the definition of "certified production wages," as amended by the bill, under the tax reimbursement program for certified visual media production companies. This amendment adds a provision to apply the changes to the visual media production company tax reimbursement to applications filed on or after January 1, 2011.