

MAINE STATE LEGISLATURE

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LAWS
OF THE
STATE OF MAINE
AS PASSED BY THE

ONE HUNDRED AND TENTH LEGISLATURE

FIRST REGULAR SESSION
December 3, 1980 to June 19, 1981

AND AT THE

FIRST SPECIAL SESSION
August 3, 1981

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PUBLIC LAWS
OF THE
STATE OF MAINE

AS PASSED AT THE
FIRST REGULAR SESSION

of the
ONE HUNDRED AND TENTH LEGISLATURE

1981

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

30 MRSA § 4762, first sentence, as last amended by PL 1979, c. 521, § 2, is further amended to read:

The state authority shall not at any time have, in the aggregate principal amount thereof outstanding, mortgage purchase bonds in excess of ~~\$275,000,000~~ \$355,000,000 secured by the Housing Reserve Fund or a Capital Reserve Fund to which the 3rd paragraph from the end of section 4761 applies.

Effective September 18, 1981

CHAPTER 371

H. P. 2 — L. D. 2

AN ACT to Adopt Federal Withholding Requirements for Payments to Certain Nonresident Alien Individuals, Foreign Corporations and Partnerships.

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

Sec. 1. 36 MRSA § 5250, sub-§ 1, as last amended by PL 1977, c. 477, § 19, is further amended by adding at the end a new sentence to read:

This section does not apply to wages from which a tax is required to be deducted and withheld under the United States Internal Revenue Code, Sections 1441 and 1442.

Sec. 2. 36 MRSA § 5251, as amended by PL 1979, c. 541, Pt. A, § 244, is further amended to read:

§ 5251. Information statement for employee

Every employer required to deduct and withhold tax under this Part ~~from the wages of an employee~~, or who would have been required so to deduct and withhold tax if ~~the an~~ employee had claimed no more than one withholding exemption, shall furnish to each such ~~employee person~~ in respect to the ~~wages items of income subject to withholding~~ paid by such employer to such ~~employee person~~ during the calendar year on or before February 15th of the succeeding year, or, ~~if his employment in the case of an employee who~~ is terminated before the close of such calendar year, within 30 days from the date on which the last payment of wages is made, a written statement as prescribed by the assessor showing the amount of wages paid by the employer to the employee, or ~~in the case of withholding pursuant to section 5255-B the total items of income which were subject to withholding~~, the amount deducted and withheld as tax, and such other information as the assessor shall prescribe.

Sec. 3. 36 MRSA § 5252, as enacted by P&SL 1969, c. 154, § F, is amended to read:

§ 5252. Credit for tax withheld

Wages and other items of income upon which tax is required to be withheld shall be taxable under this Part as if no withholding were required, but any amount of tax actually deducted and withheld under this chapter in any calendar year shall be deemed to have been paid to the assessor on behalf of the person from whom withheld, and such person shall be credited with having paid that amount of tax for the taxable year beginning in such calendar year. For a taxable year of less than 12 months, the credit shall be made under regulations of the assessor.

Sec. 4. 36 MRSA § 5254, last sentence, as enacted by P&SL 1969, c. 154, § F, is amended to read:

No ~~employee person~~ shall have any right of action against ~~his~~ an employer in respect to any money deducted and withheld ~~from his wages~~ and paid over to the assessor in compliance or in intended compliance with this Part.

Sec. 5. 36 MRSA § 5255-B is enacted to read:

§ 5255-B. Certain items of income under the United States Internal Revenue Code

Any employer maintaining an office or transacting business within this State and who is required to deduct and withhold a tax on items of income under the United States Internal Revenue Code, Sections 1441 and 1442 shall deduct and withhold from such items to the extent they constitute Maine net income a tax equal to 5% thereof.

Sec. 6. Effective date. This Act shall take effect as to wages and other items of income paid on or after January 1, 1982.

Effective September 18, 1981, unless otherwise indicated

CHAPTER 372

H. P. 648 — L. D. 753

AN ACT to Coordinate Agriculture and Energy Related Activities in State Government.

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

7 MRSA § 2, last ¶, 2nd sentence, as enacted by PL 1979, c. 731, § 7, is amended to read: