



# 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 " " 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.