



# 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 C. Compensation received as an employee of a political subdivision of an adjoining  
4 state performing service in this State pursuant to an interlocal agreement under Title  
5 30-A, chapter 115 is not considered Maine-source income.

6 **Sec. 2. Application.** This Act applies to tax years beginning on or after January 1,  
7 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.