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Date: (Filing No. S-)

TAXATION

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**STATE OF MAINE
SENATE
131ST LEGISLATURE
SECOND REGULAR SESSION**

COMMITTEE AMENDMENT “ ” to S.P. 217, L.D. 499, “An Act to Change Maine’s Tax Laws”

Amend the bill by striking out the title and substituting the following:

'An Act to Create a Pretax Commuter Benefit'

Amend the bill by striking out everything after the enacting clause and inserting the following:

'Sec. 1. 26 MRSA §600-C is enacted to read:

§600-C. Pretax commuter benefit

Notwithstanding any provision of law to the contrary, beginning July 1, 2025, an employer of more than 20 employees in the State shall, in accordance with rules adopted by the Department of Labor in consultation with the State Tax Assessor, offer to those employees a pretax commuter benefit. For purposes of this section, "pretax commuter benefit" means earnings of an employee up to \$300 per month, set aside by the employer at the request of the employee, to be used for transportation expenses related to the employee's job, including, but not limited to, commuting to and from work. Rules adopted pursuant to this section are routine technical rules as defined in Title 5, chapter 375, subchapter 2-A.'

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

SUMMARY

This amendment replaces the bill, which is a concept draft, and changes the title. The amendment provides that, beginning July 1, 2025, an employer of more than 20 employees in the State must, in accordance with rules adopted by the Department of Labor in

COMMITTEE AMENDMENT

1 consultation with the State Tax Assessor, offer to those employees a pretax commuter
2 benefit in an amount not to exceed \$300 per month.

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FISCAL NOTE REQUIRED

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(See attached)