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PROPOSED COMMITTEE AMENDMENT
SEN. STACEY GUERIN

**Proposed Committee Amendment to LD 168, An Act To Provide a Tax Break for
Businesses That Employ People with Disabilities**

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

Sec. 1. 36 MRSA §5216-E is enacted to read:

§5216-E. Credit for employment of certain individuals with disabilities

An employer who employs an individual with a disability in the state and who has received a certificate from the Wage and Hour Division of the federal Department of Labor pursuant to 29 United States Code, Section 214(c) which, in the absence of Public Law 2019, chapter 632, would permit the employer to pay the employee a subminimum wage is entitled to a credit against tax otherwise imposed under this chapter. The credit is equal to the difference between the authorized subminimum wage that would have been permitted under a State and federal certificate and the wage actually paid to the employee.

Sec. 2. Application. This Act applies to tax years beginning on or after January 1, 2022.

Summary

This amendment creates an income tax credit for employers who have a federal certificate permitting the payment of a subminimum wage to a disabled employee. The credit is equal to the difference between the authorized subminimum wage that would have been permitted under a state and federal certificate pursuant to previous Maine law and the wage actually paid to the employee.