

PLEASE NOTE: Legislative Information **cannot** perform research, provide legal advice, or interpret Maine law. For legal assistance, please contact a qualified attorney.

Amend the bill in section 2 in subsection 4-B in the 3rd line (page 1, line 7 in L.D.) by striking out the following: "\$600." and inserting the following: '\$2,500.'

Amend the bill in section 2 in subsection 4-B in paragraph B in the 2nd line (page 1, line 14 in L.D.) by striking out the following: "\$600" and inserting the following: '\$2,500'

Amend the bill in section 2 in subsection 4-B in paragraph B in the last line (page 1, line 17 in L.D.) by striking out the following: "\$600" and inserting the following: '\$2,500'

Amend the bill in section 2 in subsection 4-B in paragraph B in subparagraph (4) in the last line (page 1, line 23 in L.D.) by striking out the following: "\$600;" and inserting the following: '\$2,500;'

Amend the bill in section 4 in subsection 10 by adding a new sentence at the end to read: "Independent contractor" does not include a direct seller as defined in 26 United States Code, Section 3508(b)(2).

SUMMARY

This amendment revises the bill to apply to independent contractors when the payments to the independent contractor are anticipated to equal or exceed \$2,500 in a year. The bill had a lower threshold of \$600.

This amendment exempts direct sellers as defined in the federal Internal Revenue Code from the definition of "independent contractor."

FISCAL NOTE REQUIRED (See attached)