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An Act To Exempt from Income Tax the Income of Nonresidents Working in Maine Pursuant to an Interlocal Agreement

Be it enacted by the People of the State of Maine as follows:

Sec. 1. 36 MRSA §5142, sub-§8-A, ¶C is enacted to read:

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

Sec. 2. Application. This Act applies to tax years beginning on or after January 1, 2011.

SUMMARY

This bill provides that compensation received as an employee of a political subdivision of an adjoining state performing service in this State pursuant to an interlocal agreement under the Maine Revised Statutes, Title 30-A, chapter 115 is not considered Maine-source income.