

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 by striking out all of section 1 (page 1, lines 2 to 5 in L.D.) and inserting the following:

**‘Sec. 1. 36 MRSA §5142, sub-§9** is enacted to read:

**9. Compensation for work under interlocal agreement.** 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 income derived from sources within this State.’

## SUMMARY

This amendment is the majority report. The amendment reallocates the provision of the bill that provides that compensation received as an employee of a political subdivision of an adjoining state performing service in Maine under an interlocal agreement is not considered Maine-source income, because the provision is an exclusion from Maine-source income and does not impact the minimum taxability threshold for nonresidents.