



# 127th MAINE LEGISLATURE

## FIRST REGULAR SESSION-2015

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Legislative Document

No. 702

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H.P. 478

House of Representatives, March 5, 2015

### An Act To Clarify Filing Methods for Quarterly Payroll Reports

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Submitted by the Department of Labor pursuant to Joint Rule 204.

Reference to the Committee on Labor, Commerce, Research and Economic Development suggested and ordered printed.

A handwritten signature in cursive script that reads "Robert B. Hunt".

ROBERT B. HUNT  
Clerk

Presented by Representative HERBIG of Belfast.

Cosponsored by Senator VOLK of Cumberland and

Representatives: AUSTIN of Gray, LOCKMAN of Amherst, WARD of Dedham, Senator:  
PATRICK of Oxford.

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

2 **Sec. 1. 26 MRSA §1082, sub-§13**, as amended by PL 1995, c. 657, §1 and  
3 affected by §10, is further amended to read:

4 **13. Filing payroll reports; penalty.** The commission may prescribe rules for the  
5 filing of payroll reports for the employing units in the State. Each employing unit shall  
6 submit a quarterly payroll report by electronic submission or on these forms prescribed  
7 by the bureau prescribes and these. ~~These~~ quarterly reports are due in the office of the  
8 bureau, or of any duly constituted agent of the bureau, on or before the last day of the  
9 month following the close of the calendar quarter for which the reports relate. The failure  
10 on the part of any employing unit to file the payroll reports within this time frame renders  
11 the employing unit liable for a penalty of \$25 or 10% of the tax due, whichever is greater.

12 ~~Provided that in~~ In the case of executive, administrative and professional employees, and  
13 outside sales representatives, as defined in Part 541 of the Rules and Regulations  
14 promulgated under the Fair Labor Standards Act of 1938, as amended as of June 30,  
15 1971, the commissioner, upon the request of an employer of those individuals, may  
16 approve an alternative method for obtaining from that employer necessary wage  
17 information relative to those employees.

18 **Sec. 2. 26 MRSA §1161**, as amended by PL 2003, c. 164, §1, is further amended  
19 to read:

20 **§1161. Accounts and deposit**

21 The Treasurer of State is the ex officio treasurer and custodian of the Unemployment  
22 Compensation Fund and shall administer the fund in accordance with the directions of the  
23 commissioner. The Treasurer of State shall maintain within the fund 4 separate accounts:

24 **1. Clearing account.** A clearing account for all money payable to the trust fund  
25 account that is not deposited into the ~~combined unemployment insurance contributions~~  
26 ~~and income tax withholding deposit~~ account;

27 **2. Trust fund account.** An unemployment trust fund account;

28 **3. Benefit account.** A benefit account; and

29 **4. Tax deposit account.** A clearing account for that portion of unemployment  
30 insurance contributions payable to the trust fund account from the ~~combined money of~~  
31 ~~unemployment insurance contributions and state income tax withholding payments~~  
32 deposit account.

33 All money payable to the fund, upon receipt by the commissioner, must be forwarded  
34 to the Treasurer of State, who shall immediately deposit it in the clearing account or the  
35 ~~combined unemployment insurance contributions and income tax withholding deposit~~  
36 account. Refunds payable pursuant to section 1043, subsection 11, paragraph F,  
37 subparagraph (2) or section 1225 may be paid from the clearing account, the ~~combined~~  
38 ~~unemployment insurance contributions and income tax withholding deposit~~ account or  
39 the benefit account upon warrants prepared by the commissioner and signed by the State

