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TAXATION

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STATE OF MAINE
HOUSE OF REPRESENTATIVES
125TH LEGISLATURE
FIRST REGULAR SESSION

COMMITTEE AMENDMENT " " to H.P. 1077, L.D. 1468, Bill, "An Act Concerning Technical Changes to the Tax Laws"

Amend the bill by striking out all of section 22.

Amend the bill by striking out all of section 46 and inserting the following:

'Sec. 46. 36 MRSA §6901, sub-§2, as amended by PL 2009, c. 470, §6, is further amended to read:

2. Certified production wages. "Certified production wages" means wages subject to withholding under section 5250, subsection 1 that are paid by a visual media production company for work on a certified visual media production and that are subject to withholding pursuant to chapter 827. "Certified production wages" includes payments an amount paid to a temporary employee-leasing company for personal services rendered in this State by a leased employee in connection with a certified visual media production and payments an amount paid for the services of a performing artists artist working in the State in connection with a certified visual media production and other contractual payments for the services of individuals working in the State. "Certified production wages" does not include any wages in excess of includes only the first \$50,000 paid to or with respect to a single particular individual for personal services rendered in connection with a particular certified visual media production.'

Amend the bill by adding after section 47 the following:

'Sec. 48. Application. That section of this Act that amends the Maine Revised Statutes, Title 36, section 6901, subsection 2 applies to tax reimbursement applications filed on or after January 1, 2011.'

Amend the bill by relettering or renumbering any nonconsecutive Part letter or section number to read consecutively.

COMMITTEE AMENDMENT

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**SUMMARY**

This amendment removes a provision amending the insurance premium tax law regarding the rate of tax paid by out-of-state insurance companies and adds contractual payments for the services of individuals working in the State to the definition of "certified production wages," as amended by the bill, under the tax reimbursement program for certified visual media production companies. This amendment adds a provision to apply the changes to the visual media production company tax reimbursement to applications filed on or after January 1, 2011.