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Date: (Filing No. S- )

**TAXATION**

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**STATE OF MAINE  
SENATE  
130TH LEGISLATURE  
FIRST SPECIAL SESSION**

COMMITTEE AMENDMENT “ ” to S.P. 72, L.D. 168, “An Act To Provide a Tax Break for Businesses That Employ People with Disabilities”

Amend the bill by striking out everything after the enacting clause and inserting the following:

**'Sec. 1. 36 MRSA §5216-E** is enacted to read:

**§5216-E. Credit for employment of certain individuals with disabilities**

An employer that employs an individual with a disability in the State and that has received a certificate from the Wage and Hour Division of the federal Department of Labor pursuant to 29 United States Code, Section 214(c) that, in the absence of Public Law 2019, chapter 632, would permit the employer to pay the employee a subminimum wage is entitled to a credit against tax otherwise imposed under this Part. The credit is equal to the difference between the authorized subminimum wage that would have been permitted under a state and federal certificate and the wage actually paid to the employee.

**Sec. 2. Application.** This Act applies to tax years beginning on or after January 1, 2022.'

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

**SUMMARY**

This amendment replaces the bill. It creates an income tax credit for employers that have a federal certificate permitting the payment of a subminimum wage to an employee with a disability. The credit is equal to the difference between the authorized subminimum wage that would have been permitted under a state and federal certificate pursuant to previous Maine law and the wage actually paid to the employee.

**FISCAL NOTE REQUIRED**

**(See attached)**

**COMMITTEE AMENDMENT**