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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-§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 as long as the performance of the service under the interlocal agreement does not displace an employee currently performing the service who is a resident of this State.

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

Effective 90 days following adjournment of the 125th  
Legislature, First Regular Session, unless otherwise indicated.