

# MAINE STATE LEGISLATURE

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# 127th MAINE LEGISLATURE

## FIRST REGULAR SESSION-2015

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Legislative Document

No. 835

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H.P. 569

House of Representatives, March 10, 2015

### An Act To Amend the Individual Income Tax Laws

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Reference to the Committee on Taxation suggested and ordered printed.

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

ROBERT B. HUNT  
Clerk

Presented by Representative TIPPING-SPITZ of Orono.  
Cosponsored by Senator HASKELL of Cumberland and  
Representatives: MOONEN of Portland, STUCKEY of Portland, Senator: PATRICK of  
Oxford.

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

2 **Sec. 1. 36 MRSA §5111, sub-§1-D**, as enacted by PL 2013, c. 368, Pt. Q, §4, is  
3 amended to read:

4 **1-D. Single individuals and married persons filing separate returns; tax years**  
5 **beginning 2014.** For tax years beginning on or after January 1, 2014 but not later than  
6 December 31, 2014, for single individuals and married persons filing separate returns:

7	If Maine Taxable income is:	The tax is:
8	At least \$5,200 but less than \$20,900	6.5% of the excess over \$5,200
9	\$20,900 or more	\$1,021 plus 7.95% of the excess over
10		\$20,900

11 **Sec. 2. 36 MRSA §5111, sub-§1-E** is enacted to read:

12 **1-E. Single individuals and married persons filing separate returns; tax years**  
13 **beginning 2015.** For tax years beginning on or after January 1, 2015, for single  
14 individuals and married persons filing separate returns:

15	<u>If Maine Taxable income is:</u>	<u>The tax is:</u>
16	<u>At least \$5,200 but less than \$20,900</u>	<u>6.5% of the excess over \$5,200</u>
17	<u>\$20,900 but less than \$120,000</u>	<u>\$1,021 plus 7.95% of the excess over</u>
18		<u>\$20,900</u>
19	<u>\$120,000 or more</u>	<u>\$8,899 plus 10% of the excess over</u>
20		<u>\$120,000</u>

21 **Sec. 3. 36 MRSA §5111, sub-§2-D**, as enacted by PL 2013, c. 368, Pt. Q, §6, is  
22 amended to read:

23 **2-D. Heads of households; tax years beginning 2014.** For tax years beginning on  
24 or after January 1, 2014 but not later than December 31, 2014, for unmarried individuals  
25 or legally separated individuals who qualify as heads of households:

26	If Maine Taxable income is:	The tax is:
27	At least \$7,850 but less than \$31,350	6.5% of the excess over \$7,850
28	\$31,350 or more	\$1,528 plus 7.95% of the excess over
29		\$31,350

30 **Sec. 4. 36 MRSA §5111, sub-§2-E** is enacted to read:

31 **2-E. Heads of households; tax years beginning 2015.** For tax years beginning on  
32 or after January 1, 2015, for unmarried individuals or legally separated individuals who  
33 qualify as heads of households:

