

# MAINE STATE LEGISLATURE

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# 132nd MAINE LEGISLATURE

## FIRST REGULAR SESSION-2025

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Legislative Document

No. 1089

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H.P. 711

House of Representatives, March 18, 2025

**An Act to Permanently Fund 55 Percent of the State's Share of  
Education by Establishing a Tax on Incomes of More than  
\$1,000,000**

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Received by the Clerk of the House on March 14, 2025. Referred to the Committee on  
Taxation pursuant to Joint Rule 308.2 and ordered printed pursuant to Joint Rule 401.

A handwritten signature in black ink that reads "R B. Hunt".

ROBERT B. HUNT  
Clerk

Presented by Representative GOLEK of Harpswell.  
Cosponsored by Senator TIPPING of Penobscot and  
Representatives: BRIDGEO of Augusta, Speaker FECTION of Biddeford, FRIEDMANN of  
Bar Harbor, GATTINE of Westbrook, OSHER of Orono, RANA of Bangor, SALISBURY of  
Westbrook, Senator: DUSON of Cumberland.

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

2 **Sec. 1. 36 MRSA §5111, sub-§7** is enacted to read:

3 **7. Income tax surcharge to fund education.** An income tax surcharge is established  
4 and administered as follows.

5 A. For tax years beginning on or after January 1, 2025, in addition to any other tax  
6 imposed by this chapter, a surcharge at the rate of 4% is imposed on that portion of the  
7 taxpayer's Maine taxable income in excess of \$1,000,000.

8 B. All revenue collected under this subsection must be used to fund public  
9 prekindergarten to grade 12 education.

10 **SUMMARY**

11 This bill imposes an income tax surcharge of 4% on that portion of a taxpayer's Maine  
12 taxable income in excess of \$1,000,000 to fund public prekindergarten to grade 12  
13 education.