

# MAINE STATE LEGISLATURE

The following document is provided by the  
**LAW AND LEGISLATIVE DIGITAL LIBRARY**  
at the Maine State Law and Legislative Reference Library  
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied  
(searchable text may contain some errors and/or omissions)

STATE OF MAINE (Filing No. H-1137)  
HOUSE OF REPRESENTATIVES  
108TH LEGISLATURE L.D. 2184  
SECOND REGULAR SESSION

HOUSE AMENDMENT "B" to H.P. 2216, L.D. 2184,

Bill, "AN ACT to Provide for Reform of the State Tax Laws."

Amend the Bill by inserting after section 6 the

following:

'Sec. 6-A. 36 MRSA §5111, as repealed and replaced by PL 1975, c. 661, is repealed and the following enacted in its place:

§5111. Imposition and rate of tax

A tax is hereby imposed for each taxable year on the entire taxable income of every resident individual of this State and on the taxable income of every nonresident individual which is derived from sources within this State. The amount of the tax shall be determined in accordance with the following table for any taxable year or portion thereof beginning on or after  
January 1, 1978:

If the taxable income is:

The tax is:

Not over \$2,000

.96% of the taxable income

\$2,000 but not over \$4,000

\$ 19.20 plus 1.92% of excess over \$2,000

4,000 but not over 6,000

57.60 plus 3.84% of excess over 4,000

6,000 but not over 8,000

134.40 plus 5.76% of excess over 6,000

8,000 but not over 10,000

249.60 plus 6.72% of excess over 8,000

10,000 but not over 15,000

384.00 plus 7.68% of excess over 10,000

15,000 but not over 25,000

768.00 plus 8.64% of excess over 15,000

25,000 or more

1,632.00 plus 9.6% of excess over 25,000'

Further amend the Bill by inserting after section 9 the following:

'Sec. 9-A. 36 MRSA §5200, as repealed and replaced by PL 1973, c. 788, §193, is repealed and the following enacted in its place:

§5200. Imposition and rate of tax

A tax is hereby imposed upon every "taxable corporation" as follows:

Rate.  
1. / 4.9% of Maine net income not in excess of \$25,000 plus 6.86% of any Maine net income in excess of \$25,000 attributable on or after January 1, 1978.

Statement of Fact

This amendment provides a permanent 4% reduction in Maine's personal income tax at a cost of \$5.12 million and a permanent 2% reduction in Maine's corporate income tax at a cost of \$.84 million.

Filed by Mr. Carter of Bangor.

Reproduced and distributed under the direction of the Clerk of the House.  
3/9/78

(Filing No. H-1137)