

# 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)

1 FIRST REGULAR SESSION  
2

3 ONE HUNDRED AND ELEVENTH LEGISLATURE  
4

5 Legislative Document

No. 592

6  
7 H.P. 495

House of Representatives, February 7, 1983

8 Received by the Clerk of the House on February 7, 1983. Referred to the  
9 Committee on Taxation and ordered printed pursuant to Joint Rule 14.

10 EDWIN H. PERT, Clerk

11 Presented by Representative Baker of Portland.

12 STATE OF MAINE  
13

14 IN THE YEAR OF OUR LORD  
15 NINETEEN HUNDRED AND EIGHTY-THREE  
16

17 AN ACT to Make the Maine Income Tax  
18 More Progressive.  
19

20 Be it enacted by the People of the State of Maine as  
21 follows:

22 36 MRSA §5111, 4th ¶, as enacted by PL 1977, c.  
23 686, §7, is repealed and the following enacted in its  
24 place:

25 The effective date of change from the foregoing  
26 rate table to the next following rate table shall be  
27 January 1, 1983. The amount of tax for any taxable  
28 year or portion thereof on or after January 1, 1983,  
29 shall be determined in accordance with the following  
30 table:

31 If the taxable income is:                      The tax is:

1	<u>Not over \$2,000</u>	<u>1% of the taxable</u>
2		<u>income</u>
3	<u>\$2,000 but not over</u>	<u>\$20 + 2% of excess</u>
4	<u>\$4,000</u>	<u>over \$2,000</u>
5	<u>\$4,000 but not over</u>	<u>\$60 + 3% of excess</u>
6	<u>\$6,000</u>	<u>over \$4,000</u>
7	<u>\$6,000 but not over</u>	<u>\$120 + 5% of excess</u>
8	<u>\$8,000</u>	<u>over \$6,000</u>
9	<u>\$8,000 but not over</u>	<u>\$220 + 7% of excess</u>
10	<u>\$10,000</u>	<u>over \$8,000</u>
11	<u>\$10,000 but not over</u>	<u>\$360 + 8% of excess</u>
12	<u>\$15,000</u>	<u>over \$10,000</u>
13	<u>\$15,000 but not over</u>	<u>\$720 + 9.2% of excess</u>
14	<u>\$20,000</u>	<u>over \$15,000</u>
15	<u>\$20,000 but not over</u>	<u>\$1,180 + 10% of excess</u>
16	<u>\$25,000</u>	<u>over \$20,000</u>
17	<u>\$25,000 but not over</u>	<u>\$1,680 + 12% of excess</u>
18	<u>\$30,000</u>	<u>over \$25,000</u>
19	<u>\$30,000 but not over</u>	<u>\$2,280 + 14% of excess</u>
20	<u>\$45,000</u>	<u>over \$30,000</u>
21	<u>\$45,000 or more</u>	<u>\$4,380 + 16% of excess</u>
22		<u>over \$45,000</u>

23 STATEMENT OF FACT

24 The purpose of this bill is to make the tax  
 25 tables more progressive. The bill also increases the  
 26 number of brackets subject to taxation.

27 1168012783