

# MAINE STATE LEGISLATURE

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# 116th MAINE LEGISLATURE

FIRST REGULAR SESSION-1993

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Legislative Document

No. 815

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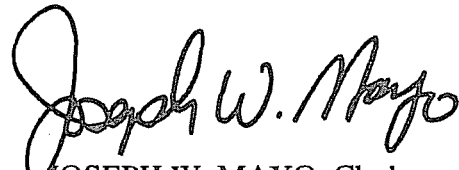
H.P. 600

House of Representatives, March 8, 1993

**An Act to Increase the Stability of the Maine State Income Tax.**

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Reference to the Committee on Taxation suggested and ordered printed.

  
JOSEPH W. MAYO, Clerk

Presented by Representative NADEAU of Saco.

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

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Sec. 1. 36 MRSA §5111, sub-§1-A, as enacted by 1991, c. 591, Pt. YY, §2 and affected by §7, is amended to read:

1-A. Single individuals and married persons filing separate returns. For single individuals and married persons filing separate returns:

If Maine taxable income is:	The tax is:
Less than \$4,050	2% of the Maine taxable income
At least \$4,050 but less than \$8,100	\$81 plus 4.5% of the excess over \$4,050
At least \$8,100 but less than \$16,200	\$263 plus 7% of the excess over \$8,100
<u>At least \$16,200 or more but less than \$75,000</u>	\$830 plus 8.5% of the excess over \$16,200
<u>\$75,000 or more</u>	<u>\$5,828 plus 10% of the excess over \$75,000</u>

Sec. 2. 36 MRSA §5111, sub-§2-A, as enacted by PL 1991, c. 591, Pt. YY, §4 and affected by §7, is amended to read:

2-A. Heads of households. For unmarried individuals or legally separated individuals who qualify as heads of households:

If Maine taxable income is:	The tax is:
Less than \$6,100	2% of the Maine taxable income
At least \$6,100 but less than \$12,150	\$122 plus 4.5% of the excess over \$6,100
At least \$12,150 but less than \$24,300	\$394 plus 7% of the excess over \$12,150

2	<u>At least \$24,300 or</u>	\$1,245 plus
4	<u>more but less than</u>	8.5% of the
6	<u>\$112,500</u>	excess over
8		\$24,300
10	<u>\$112,500 or more</u>	<u>\$8,742 plus</u>
12		<u>10% of the</u>
14		<u>excess over</u>
16		<u>\$112,500</u>
18	<b>Sec. 3. 36 MRSA §5111, sub-§3-A, as enacted by PL 1991, c.</b>	
20	<b>591, Pt. YY, §6 and affected by §7, is amended to read:</b>	
22	<b>3-A. Individuals filing married joint return or surviving</b>	
24	<b>spouses. For individuals filing married joint returns or</b>	
26	<b>surviving spouses permitted to file a joint return:</b>	
28	If Maine taxable income is:	The tax is:
30	Less than \$8,100	2% of the Maine
32	At least \$8,100 but	taxable income
34	less than \$16,200	\$162 plus 4.5%
36	At least \$16,200 but	of the excess
38	less than \$32,400	over \$8,100
40	At least \$32,400 or more	\$527 plus 7% of
42	<u>but less than \$150,000</u>	the excess over
44	<u>\$150,000 or more</u>	\$16,200
46	<u>\$150,000 or more</u>	\$1,661 plus
48	<u>\$150,000 or more</u>	8.5% of the
50	<u>\$150,000 or more</u>	excess over
		\$32,400
		<u>\$11,657 plus</u>
		<u>10% of the</u>
		<u>excess over</u>
		<u>\$150,000</u>

**STATEMENT OF FACT**

This bill adds new income tax brackets for Maine citizens whose taxable income exceeds \$75,000 for single individuals and married persons filing separately; \$112,500 for heads of households; and \$150,000 for individuals filing married joint returns or surviving spouses.