

MAINE STATE LEGISLATURE

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117th MAINE LEGISLATURE

FIRST REGULAR SESSION-1995

Legislative Document

No. 586

S.P. 226

In Senate, February 17, 1995

An Act to Establish a Flat Income Tax Rate for Certain Persons.

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "May M. Ross".

MAY M. ROSS
Secretary of the Senate

Presented by Senator HATHAWAY of York.
Cosponsored by Representative: JOYCE of Biddeford.

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

4 **Sec. 1. 36 MRSA §5111, sub-§1-A**, as enacted by PL 1991, c.
Pt. YY, §2 and affected by Pt. RRR and enacted by c. 591,
Pt. YY, §2 and affected by §7, is repealed.

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

8 1-B. Flat tax. If Maine taxable income is less than
10 \$20,000, then the tax is zero.

12 If Maine taxable income is \$20,000 or more, then the tax is 3.5%
14 of the excess Maine taxable income over \$19,999.

16 **Sec. 3. 36 MRSA §5111, sub-§§2-A and 3-A**, as enacted by PL
1991, c. 528, Pt. YY, §2 and affected by Pt. RRR and enacted by
c. 591, Pt. YY, §2 and affected by §7, are repealed.

18
20 **STATEMENT OF FACT**

22 This bill establishes a flat income tax for individuals with
income above \$20,000.