MAINE STATE LEGISLATURE

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119th MAINE LEGISLATURE

FIRST REGULAR SESSION-1999

Legislative Document

No. 2143

H.P. 1499

House of Representatives, April 5, 1999

An Act to Reduce the Income Tax.

Reference to the Committee on Taxation suggested and ordered printed.

OSEPH W. MAYO, Clerk

Presented by Representative CIANCHETTE of South Portland. Cosponsored by Representatives: BUCK of Yarmouth, BUMPS of China, GAGNON of Waterville, LEMONT of Kittery, SHOREY of Calais, Senators: AMERO of Cumberland, HARRIMAN of Cumberland.

	Be it enacted by the People of the State of Maine as follows:		
2	Sec. 1. 36 MRSA §5111, sub-§1-A, as enacted by PL 1991, c.		
4	591, Pt. YY, §2 and affected by §7, is repealed a enacted in its place:		
6	-	. Elling compands	
8	1-A. Single individuals and married persons returns. For single individuals and married separate returns:		
10	Separate returns.		
12	If Maine taxable income is:	The tax is:	
14	Less than \$4,460	2% of the Maine taxable income	
16	At least \$4.460 but less than \$8,910	\$89 plus 4.5% of the excess over	
18		\$4,460	
20	At least \$8,910 but less than \$17,820	\$289 plus 7% of the excess over	
22		\$8,910	
24	\$17,820 or more	\$913 plus 8.5% of the excess	
26		over \$17,820	
28	Sec. 2. 36 MRSA §5111, sub-§2-A, as enacted 591, Pt. YY, §4 and affected by §7, is repealed a		
30	enacted in its place:		
32	2-A. Heads of households. For unmarried legally separated individuals who qualify as head		
34	If Maine taxable income is:	The tax is:	
36			
38	Less than \$6,710	2% of the Maine taxable income	
40	At least \$6,710 but less than \$13,370	\$134 plus 4.5% of the excess	
42		over \$6,710	
44	At least \$13,370 but less than \$26,730	\$434 plus 7% of the excess over	
46		\$13,370	
48 50	\$26,730 or more	\$1,369 plus 8.5% of the excess over \$26,730	

2	Sec. 3. 36 MRSA §5111, sub-§3-A, as enacted	by PL 1991, c.
4	591, Pt. YY, $\S 6$ and affected by $\S 7$, is repealed a enacted in its place:	and the following
6 8	3-A. Individuals filing married joint ret spouses. For individuals filing married jo surviving spouses permitted to file a joint return	int returns or
10	If Maine taxable income is:	The tax is:
12	Less than \$8,920	2% of the Maine taxable income
14	At least \$8,920 but	\$178 plus 4.5%
16	less than \$17,820	of the excess over \$8,920
18		
20	At least \$17,820 but less than \$35,640	\$578 plus 7% of the excess over \$17,820
22	\$35,640 or more	\$1,825 plus 8.5% of the excess over \$35,640
26	Sec. 4. 36 MRSA §5402, sub-§3, as amended by	PT. 1989. C. 495.
28	§6, is further amended to read:	11 1909, C. 490,
30	3. Inflation factor. "Inflation factor percentage adjustment factor plus +965 1.000.	tor" means the
32	percentage adjustment factor plus +900 1.000.	
34	SUMMARY	
36	This bill increases by 10% the amount of i	_
38	income tax in each tax bracket. It also provid adjustment of these amounts based on the Consumer	