

MAINE STATE LEGISLATURE

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123rd MAINE LEGISLATURE

FIRST REGULAR SESSION-2007

Legislative Document

No. 1380

H.P. 972

House of Representatives, March 13, 2007

An Act To Provide Income Tax Relief to Working and Middle-class Families

Reference to the Committee on Taxation suggested and ordered printed.

Millicent M. MacFarland
MILLICENT M. MacFARLAND
Clerk

Presented by Representative CONOVER of Oakland.
Cosponsored by Senator MARRACHÉ of Kennebec and
Representatives: BRAUTIGAM of Falmouth, BRYANT of Windham, PINGREE of North
Haven, SAVAGE of Falmouth, VAUGHAN of Durham, Senators: MILLS of Somerset,
PERRY of Penobscot.

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

2 **Sec. 1. 36 MRSA §5111, sub-§2-B**, as enacted by PL 1999, c. 731, Pt. T, §5, is
3 amended to read:

4 **2-B. Heads of households; tax years beginning 2002 but before 2007.** For tax
5 years beginning on or after January 1, 2002 but before January 1, 2007, for unmarried
6 individuals or legally separated individuals who qualify as heads of households:

7 If Maine Taxable income is:	8 The tax is:
9 Less than \$6,300	2% of the Maine taxable income
10 At least \$6,300 but less than \$12,500	\$126 plus 4.5% of the excess over \$6,300
11 At least \$12,500 but less than \$25,050	\$405 plus 7% of the excess over \$12,500
12	
13 \$25,050 or more	\$1,284 plus 8.5% of the excess over
14	15 \$25,050
16	

17 **Sec. 2. 36 MRSA §5111, sub-§2-C** is enacted to read:

18 **2-C. Heads of households; tax years beginning 2007.** For tax years beginning on
19 or after January 1, 2007, for unmarried individuals or legally separated individuals who
20 qualify as heads of households:

21 <u>If Maine Taxable income is:</u>	22 <u>The tax is:</u>
23 <u>Less than \$8,580</u>	<u>2% of the Maine taxable income</u>
24	
25 <u>At least \$8,580 but less than \$17,040</u>	<u>\$172 plus 4.5% of the excess over \$8,580</u>
26	
27 <u>At least \$17,040 but less than \$34,140</u>	<u>\$553 plus 7% of the excess over \$17,040</u>
28	
29 <u>\$34,140 or more</u>	<u>\$1,750 plus 8.5% of the excess over</u>
30	<u>\$34,140</u>

31 **Sec. 3. 36 MRSA §5111, sub-§3-B**, as enacted by PL 1999, c. 731, Pt. T, §7, is
32 amended to read:

33 **3-B. Individuals filing married joint return or surviving spouses; tax years**
34 **beginning 2002 but before 2007.** For tax years beginning on or after January 1, 2002
35 but before January 1, 2007, for individuals filing married joint returns or surviving
36 spouses permitted to file a joint return:

37 If Maine Taxable income is:	38 The tax is:
39 Less than \$8,400	2% of the Maine taxable income
40	

