

# MAINE STATE LEGISLATURE

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# 126th MAINE LEGISLATURE

## FIRST REGULAR SESSION-2013

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Legislative Document

No. 1256

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H.P. 890

House of Representatives, March 27, 2013

### An Act To Establish Tax Fairness

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Reference to the Committee on Taxation suggested and ordered printed.

*Millicent M. MacFarland*  
MILLICENT M. MacFARLAND  
Clerk

Presented by Representative CHIPMAN of Portland.  
Cosponsored by Representatives: BROOKS of Winterport, CAMPBELL of Newfield,  
EVANGELOS of Friendship, GOODE of Bangor, MOONEN of Portland, STANLEY of  
Medway, TIPPING-SPITZ of Orono, Senator: HASKELL of Cumberland.

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

2 **Sec. 1. 36 MRSA §5111, sub-§1-C**, as enacted by PL 2011, c. 380, Pt. N, §2 and  
3 affected by §19, is amended to read:

4 **1-C. Single individuals and married persons filing separate returns; tax year**  
5 **2013.** For the tax years year beginning on or after January 1, 2013 and before January 1,  
6 2014, for single individuals and married persons filing separate returns:

7	If Maine Taxable income is:	The tax is:
8	At least \$5,000 but less than \$19,950	6.5% of the excess over \$5,000
9	\$19,950 or more	\$972 plus 7.95% of the excess over
10		\$19,950

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

12 **1-D. Single individuals and married persons filing separate returns; tax years**  
13 **beginning 2014.** For tax years beginning on or after January 1, 2014, for single  
14 individuals and married persons filing separate returns:

15	<u>If Maine Taxable income is:</u>	<u>The tax is:</u>
16	<u>At least \$5,000 but less than \$19,950</u>	<u>6.5% of the excess over \$5,000</u>
17	<u>At least \$19,950 but less than \$100,000</u>	<u>\$972 plus 7.95% of the excess over</u>
18		<u>\$19,950</u>
19	<u>\$100,000 or more</u>	<u>\$7,336 plus 8.5% of the excess over</u>
20		<u>\$100,000</u>

21 **Sec. 3. 36 MRSA §5111, sub-§2-C**, as enacted by PL 2011, c. 380, Pt. N, §4 and  
22 affected by §19, is amended to read:

23 **2-C. Heads of households; tax year 2013.** For the tax years year beginning on or  
24 after January 1, 2013 and before January 1, 2014, for unmarried individuals or legally  
25 separated individuals who qualify as heads of households:

26	If Maine Taxable income is:	The tax is:
27	At least \$7,500 but less than \$29,900	6.5% of the excess over \$7,500
28	\$29,900 or more	\$1,456 plus 7.95% of the excess over
29		\$29,900

30 **Sec. 4. 36 MRSA §5111, sub-§2-D** is enacted to read:

31 **2-D. Heads of households; tax years beginning 2014.** For tax years beginning on  
32 or after January 1, 2014, for unmarried individuals or legally separated individuals who  
33 qualify as heads of households:

