

# MAINE STATE LEGISLATURE

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# 130th MAINE LEGISLATURE

## FIRST REGULAR SESSION-2021

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Legislative Document

No. 495

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H.P. 358

House of Representatives, February 19, 2021

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**An Act To Improve Income Tax Progressivity by Establishing New  
Top Individual Income Tax Rates**

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Received by the Clerk of the House on February 17, 2021. Referred to the Committee on Taxation pursuant to Joint Rule 308.2 and ordered printed pursuant to Joint Rule 401.

A handwritten signature in cursive script that reads "Robert B. Hunt".

ROBERT B. HUNT  
Clerk

Presented by Representative OSHER of Orono.  
Cosponsored by Senator CHIPMAN of Cumberland and  
Representatives: COLLINGS of Portland, COPELAND of Saco, GRAMLICH of Old Orchard  
Beach, MORALES of South Portland, RECKITT of South Portland, ROEDER of Bangor,  
TEPLER of Topsham, WILLIAMS of Bar Harbor.

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

2 **Sec. 1. 36 MRSA §5111, sub-§1-F**, as enacted by PL 2015, c. 267, Pt. DD, §3, is  
3 amended to read:

4 **1-F. Single individuals and married persons filing separate returns; tax years**  
5 **beginning from 2017 to 2020.** For tax years beginning on or after January 1, 2017 but  
6 before January 1, 2021, for single individuals and married persons filing separate returns:

7	If Maine taxable income is:	The tax is:
8	Less than \$21,050	5.8% of the Maine taxable income
9	At least \$21,050 but less than \$50,000	\$1,221 plus 6.75% of the excess over \$21,050
10		
11	\$50,000 or more	\$3,175 plus 7.15% of the excess over \$50,000
12		

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

14 **1-G. Single individual and married persons filing separate returns beginning**  
15 **2021.** For tax years beginning on or after January 1, 2021, for single individuals and  
16 married persons filing separate returns:

17	<u>If Maine taxable income is:</u>	<u>The tax is:</u>
18	<u>Less than \$21,050</u>	<u>5.8% of the Maine taxable income</u>
19	<u>At least \$21,050 but less than \$50,000</u>	<u>\$1,221 plus 6.75% of the excess over</u> <u>\$21,050</u>
20		
21	<u>At least \$50,000 but less than \$100,000</u>	<u>\$3,175 plus 8.35% of the excess over</u> <u>\$100,000</u>
22		
23	<u>\$100,000 or more</u>	<u>\$7,350 plus 11.15% of the excess over</u> <u>\$100,000</u>
24		

25 **Sec. 3. 36 MRSA §5111, sub-§2-F**, as enacted by PL 2015, c. 267, Pt. DD, §5, is  
26 amended to read:

27 **2-F. Heads of households; tax years beginning from 2017 to 2020.** For tax years  
28 beginning on or after January 1, 2017 but before January 1, 2021, for unmarried individuals  
29 or legally separated individuals who qualify as heads of households:

30	If Maine taxable income is:	The tax is:
31	Less than \$31,550	5.8% of the Maine taxable income
32	At least \$31,550 but less than \$75,000	\$1,830 plus 6.75% of the excess over \$31,550
33		
34	\$75,000 or more	\$4,763 plus 7.15% of the excess over \$75,000
35		

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

37 **2-G. Heads of households; tax years beginning 2021.** For tax years beginning on or  
38 after January 1, 2021, for unmarried individuals or legally separated individuals who  
39 qualify as heads of households:

40	<u>If Maine taxable income is:</u>	<u>The tax is:</u>
41	<u>Less than \$31,550</u>	<u>5.8% of the Maine taxable income</u>

