

# MAINE STATE LEGISLATURE

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# 130th MAINE LEGISLATURE

## FIRST SPECIAL SESSION-2021

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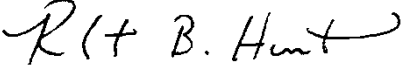
H.P. 1059

House of Representatives, April 12, 2021

### An Act Regarding Higher Income Tax Levels

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Received by the Clerk of the House on April 8, 2021. Referred to the Committee on Taxation pursuant to Joint Rule 308.2 and ordered printed pursuant to Joint Rule 401.

  
ROBERT B. HUNT  
Clerk

Presented by Representative COLLINGS of Portland.

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 10 \$21,050
11 \$50,000 or more	\$3,175 plus 7.15% of the excess over 12 \$50,000

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

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

17 <u>If Maine taxable income is:</u>	<u>The tax is:</u>
18 <u>Less than \$21,850</u>	<u>5.8% of the Maine taxable income</u>
19 <u>At least \$21,850 but less than \$51,700</u>	<u>\$1,267 plus 6.75% of the excess over</u> 20 <u>\$21,850</u>
21 <u>At least \$51,700 but less than \$100,000</u>	<u>\$3,282 plus 7.15% of the excess over</u> 22 <u>\$51,700</u>
23 <u>At least \$100,000 but less than \$250,000</u>	<u>\$6,736 plus 9.15% of the excess over</u> 24 <u>\$100,000</u>
25 <u>At least \$250,000 but less than \$500,000</u>	<u>\$20,461 plus 10.15% of the excess over</u> 26 <u>\$250,000</u>
27 <u>At least \$500,000 but less than \$1,000,000</u>	<u>\$45,836 plus 11.15% of the excess over</u> 28 <u>\$500,000</u>
29 <u>At least \$1,000,000 but less than</u> 30 <u>\$10,000,000</u>	<u>\$101,586 plus 12.15% of the excess over</u> 31 <u>\$1,000,000</u>
31 <u>\$10,000,000 or more</u>	<u>\$1,195,086 plus 13.15% of the excess over</u> 32 <u>\$10,000,000</u>

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

35 **2-F. Heads of households; tax years beginning from 2017 to 2020.** For tax years  
36 beginning on or after January 1, 2017 but before January 1, 2021, for unmarried individuals  
37 or legally separated individuals who qualify as heads of households:

38 If Maine taxable income is:	The tax is:
39 Less than \$31,550	5.8% of the Maine taxable income
40 At least \$31,550 but less than \$75,000	\$1,830 plus 6.75% of the excess over 41 \$31,550
42 \$75,000 or more	\$4,763 plus 7.15% of the excess over 43 \$75,000

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

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

5	<u>If Maine taxable income is:</u>	<u>The tax is:</u>
6	<u>Less than \$32,750</u>	<u>5.8% of the Maine taxable income</u>
7	<u>At least \$32,750 but less than \$77,550</u>	<u>\$1,900 plus 6.75% of the excess over</u>
8		<u>\$32,750</u>
9	<u>At least \$77,550 but less than \$150,000</u>	<u>\$4,924 plus 7.15% of the excess over</u>
10		<u>\$77,550</u>
11	<u>At least \$150,000 but less than \$375,000</u>	<u>\$10,104 plus 9.15% of the excess over</u>
12		<u>\$150,000</u>
13	<u>At least \$375,000 but less than \$750,000</u>	<u>\$30,691 plus 10.15% of the excess over</u>
14		<u>\$375,000</u>
15	<u>At least \$750,000 but less than \$1,500,000</u>	<u>\$68,754 plus 11.15% of the excess over</u>
16		<u>\$750,000</u>
17	<u>At least \$1,500,000 but less than</u>	<u>\$152,379 plus 12.15% of the excess over</u>
18	<u>\$15,000,000</u>	<u>\$15,000,000</u>
19	<u>\$15,000,000 or more</u>	<u>\$1,792,629 plus 13.15% of the excess over</u>
20		<u>\$15,000,000</u>

21           **Sec. 5. 36 MRSA §5111, sub-§3-F**, as enacted by PL 2015, c. 267, Pt. DD, §7, is  
22 amended to read:

23           **3-F. Individuals filing married joint returns or surviving spouses; tax years**  
24 **beginning from 2017 to 2020.** For tax years beginning on or after January 1, 2017 but  
25 before January 1, 2021, for individuals filing married joint returns or surviving spouses  
26 permitted to file a joint return:

27	<u>If Maine taxable income is:</u>	<u>The tax is:</u>
28	<u>Less than \$42,100</u>	<u>5.8% of the Maine taxable income</u>
29	<u>At least \$42,100 but less than \$100,000</u>	<u>\$2,442 plus 6.75% of the excess over</u>
30		<u>\$42,100</u>
31	<u>\$100,000 or more</u>	<u>\$6,350 plus 7.15% of the excess over</u>
32		<u>\$100,000</u>

33           **Sec. 6. 36 MRSA §5111, sub-§3-G** is enacted to read:

34           **3-G. Individuals filing married joint returns or surviving spouses; tax years**  
35 **beginning 2021.** For tax years beginning on or after January 1, 2021, for individuals filing  
36 married joint returns or surviving spouses permitted to file a joint return:

37	<u>If Maine taxable income is:</u>	<u>The tax is:</u>
38	<u>Less than \$43,700</u>	<u>5.8% of the Maine taxable income</u>
39	<u>At least \$43,700 but less than \$103,400</u>	<u>\$2,535 plus 6.75% of the excess over</u>
40		<u>\$43,700</u>
41	<u>At least \$103,400 but less than \$200,000</u>	<u>\$6,564 plus 7.15% of the excess over</u>
42		<u>\$103,400</u>
43	<u>At least \$200,000 but less than \$500,000</u>	<u>\$13,471 plus 9.15% of the excess over</u>
44		<u>\$200,000</u>

1	<u>At least \$500,000 but less than \$1,000,000</u>	<u>\$40,921 plus 10.15% of the excess over</u>
2		<u>\$500,000</u>
3	<u>At least \$1,000,000 but less than</u>	<u>\$91,671 plus 11.15% of the excess over</u>
4	<u>\$2,000,000</u>	<u>\$1,000,000</u>
5	<u>At least \$2,000,000 but less than</u>	<u>\$203,171 plus 12.15% of the excess over</u>
6	<u>\$20,000,000</u>	<u>\$2,000,000</u>
7	<u>\$20,000,000 or more</u>	<u>\$2,390,171 plus 13.15% of the excess over</u>
8		<u>\$20,000,000</u>

9

**SUMMARY**

10        This bill establishes 5 new tax brackets for income exceeding \$100,000 for persons  
 11 filing as single individuals or married individuals filing separately, \$150,000 for  
 12 individuals filing as head of household and \$200,000 for individuals filing married joint  
 13 returns or surviving spouses.