

MAINE STATE LEGISLATURE

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131st MAINE LEGISLATURE

FIRST SPECIAL SESSION-2023

Legislative Document

No. 1638

S.P. 655

In Senate, April 12, 2023

An Act to Lower the State's Individual Income Tax

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in black ink, appearing to read 'D M Grant'.

DAREK M. GRANT
Secretary of the Senate

Presented by Senator BRAKEY of Androscoggin.

Cosponsored by Senators: KEIM of Oxford, LIBBY of Cumberland, MOORE of Washington,
STEWART of Aroostook, Representatives: BOYER of Poland, SAMPSON of Alfred.

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 2017 to 2022.** For tax years beginning on or after January 1, 2017 but before
6 January 1, 2023, 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 individuals and married persons filing separate returns; tax years**
15 **2023 and 2024.** For tax years beginning on or after January 1, 2023 but before January 1,
16 2025, for single individuals and married persons filing separate returns:

17	<u>If Maine taxable income is:</u>	<u>The tax is:</u>
18	<u>Less than \$23,000</u>	<u>5.2% of the Maine taxable income</u>
19	<u>At least \$23,000 but less than \$54,450</u>	<u>\$1,196 plus 6.3% of the excess over \$23,000</u>
20	<u>\$54,450 or more</u>	<u>\$3,457 plus 7.05% of the excess over</u> <u>\$54,450</u>
21		

22 **Sec. 3. 36 MRSA §5111, sub-§1-H** is enacted to read:

23 **1-H. Single individuals and married persons filing separate returns; tax years**
24 **beginning 2025.** For tax years beginning on or after January 1, 2025, for single individuals
25 and married persons filing separate returns:

26	<u>If Maine taxable income is:</u>	<u>The tax is:</u>
27	<u>Less than \$23,000</u>	<u>5% of the Maine taxable income</u>
28	<u>At least \$23,000 but less than \$54,450</u>	<u>\$1,150 plus 6% of the excess over \$23,000</u>
29	<u>\$54,450 or more</u>	<u>\$3,037 plus 7% of the excess over \$54,450</u>

30 **Sec. 4. 36 MRSA §5111, sub-§2-F**, as enacted by PL 2015, c. 267, Pt. DD, §5, is
31 amended to read:

32 **2-F. Heads of households; tax years beginning 2017 to 2022.** For tax years
33 beginning on or after January 1, 2017 but before January 1, 2023, for unmarried individuals
34 or legally separated individuals who qualify as heads of households:

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

41 **Sec. 5. 36 MRSA §5111, sub-§2-G** is enacted to read:

1 **2-G. Heads of households; tax years 2023 and 2024.** For tax years beginning on or
2 after January 1, 2023 but before January 1, 2025, for unmarried individuals or legally
3 separated individuals who qualify as heads of households:

<u>If Maine taxable income is:</u>	<u>The tax is:</u>
4 <u>Less than \$34,500</u>	<u>5.2% of the Maine taxable income</u>
5 <u>At least \$34,500 but less than \$81,700</u>	<u>\$1,794 plus 6.3% of the excess over \$34,500</u>
6 <u>\$81,700 or more</u>	<u>\$4,768 plus 7.05% of the excess over</u> 8 <u>\$81,700</u>

9 **Sec. 6. 36 MRSA §5111, sub-§2-H** is enacted to read:

10 **2-H. Heads of households; tax years beginning 2025.** For tax years beginning on or
11 after January 1, 2025, for unmarried individuals or legally separated individuals who
12 qualify as heads of households:

<u>If Maine taxable income is:</u>	<u>The tax is:</u>
13 <u>Less than \$34,500</u>	<u>5% of the Maine taxable income</u>
14 <u>At least \$34,500 but less than \$81,700</u>	<u>\$1,725 plus 6% of the excess over \$34,500</u>
15 <u>\$81,700 or more</u>	<u>\$4,557 plus 7% of the excess over \$81,700</u>

16
17 **Sec. 7. 36 MRSA §5111, sub-§3-F**, as enacted by PL 2015, c. 267, Pt. DD, §7, is
18 amended to read:

19 **3-F. Individuals filing married joint returns or surviving spouses; tax years**
20 **beginning 2017 to 2022.** For tax years beginning on or after January 1, 2017 but before
21 January 1, 2023, for individuals filing married joint returns or surviving spouses permitted
22 to file a joint return:

<u>If Maine taxable income is:</u>	<u>The tax is:</u>
23 <u>Less than \$42,100</u>	<u>5.8% of the Maine taxable income</u>
24 <u>At least \$42,100 but less than \$100,000</u>	<u>\$2,442 plus 6.75% of the excess over</u> 25 <u>\$42,100</u>
26 <u>\$100,000 or more</u>	<u>\$6,350 plus 7.15% of the excess over</u> 27 <u>\$100,000</u>

28
29 **Sec. 8. 36 MRSA §5111, sub-§3-G** is enacted to read:

30 **3-G. Individuals filing married joint returns or surviving spouses; tax years 2023**
31 **and 2024.** For tax years beginning on or after January 1, 2023 but before January 1, 2025,
32 for individuals filing married joint returns or surviving spouses permitted to file a joint
33 return:

<u>If Maine taxable income is:</u>	<u>The tax is:</u>
34 <u>Less than \$46,000</u>	<u>5.2% of the Maine taxable income</u>
35 <u>At least \$46,000 but less than \$108,900</u>	<u>\$2,392 plus 6.3% of the excess over \$46,000</u>
36 <u>\$108,900 or more</u>	<u>\$6,355 plus 7.05% of the excess over</u> 37 <u>\$108,900</u>

38
39 **Sec. 9. 36 MRSA §5111, sub-§3-H** is enacted to read:

40 **3-H. Individuals filing married joint returns or surviving spouses; tax years**
41 **beginning 2025.** For tax years beginning on or after January 1, 2025, for individuals filing
42 married joint returns or surviving spouses permitted to file a joint return:

