

# MAINE STATE LEGISLATURE

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# 131st MAINE LEGISLATURE

## FIRST SPECIAL SESSION-2023

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Legislative Document

No. 1866

H.P. 1196

House of Representatives, May 2, 2023

**An Act to Establish 5 New Tax Brackets and a Surcharge for Higher  
Income Levels**

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Reference to the Committee on Taxation suggested and ordered printed.

*Robert B. Hunt*  
ROBERT B. HUNT  
Clerk

Presented by Representative COLLINGS of Portland.  
Cosponsored by Representative: PERRY of Bangor.

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 2022.** For tax years beginning on or after January 1, 2017 but  
6 before 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 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 2023.** For tax years beginning on or after January 1, 2023, 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 \$23,000</u>	<u>4.5% of the Maine taxable income</u>
19 <u>At least \$23,000 but less than \$54,450</u>	<u>\$1,035 plus 6.75% of the excess over</u> 20 <u>\$23,000</u>
21 <u>At least \$54,450 but less than \$100,000</u>	<u>\$3,158 plus 7.15% of the excess over</u> 22 <u>\$54,450</u>
23 <u>At least \$100,000 but less than \$250,000</u>	<u>\$6,415 plus 7.15% of the excess over</u> 24 <u>\$100,000</u>
25 <u>At least \$250,000 but less than \$500,000</u>	<u>\$17,140 plus 8.75% of the excess over</u> 26 <u>\$250,000</u>
27 <u>At least \$500,000 but less than \$1,000,000</u>	<u>\$39,015 plus 8.75% 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>\$82,765 plus 8.75% of the excess over</u> 31 <u>\$1,000,000</u>
31 <u>\$10,000,000 or more</u>	<u>\$870,265 plus 8.75% 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 2022.** For tax years  
36 beginning on or after January 1, 2017 but before January 1, 2023, 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 2023.** For tax years beginning on or  
3 after January 1, 2023, 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 \$34,500</u>	<u>4.5% of the Maine taxable income</u>
7	<u>At least \$34,500 but less than \$81,700</u>	<u>\$1,553 plus 6.75% of the excess over</u>
8		<u>\$34,500</u>
9	<u>At least \$81,700 but less than \$150,000</u>	<u>\$4,739 plus 7.15% of the excess over</u>
10		<u>\$81,700</u>
11	<u>At least \$150,000 but less than \$375,000</u>	<u>\$9,622 plus 7.15% of the excess over</u>
12		<u>\$150,000</u>
13	<u>At least \$375,000 but less than \$750,000</u>	<u>\$25,709 plus 8.75% of the excess over</u>
14		<u>\$375,000</u>
15	<u>At least \$750,000 but less than</u>	<u>\$58,522 plus 8.75% of the excess over</u>
16	<u>\$1,500,000</u>	<u>\$750,000</u>
17	<u>At least \$1,500,000 but less than</u>	<u>\$124,147 plus 8.75% of the excess over</u>
18	<u>\$15,000,000</u>	<u>\$1,500,000</u>
19	<u>\$15,000,000 or more</u>	<u>\$1,305,397 plus 8.75% 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 2022.** For tax years beginning on or after January 1, 2017 but  
25 before January 1, 2023, 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 2023.** For tax years beginning on or after January 1, 2023, 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 \$46,000</u>	<u>4.5% of the Maine taxable income</u>
39	<u>At least \$46,000 but less than \$108,900</u>	<u>\$2,070 plus 6.75% of the excess over \$46,000</u>
40	<u>At least \$108,900 but less than \$200,000</u>	<u>\$6,316 plus 7.15% of the excess over</u>
41		<u>\$108,900</u>
42	<u>At least \$200,000 but less than \$500,000</u>	<u>\$12,829 plus 7.15% of the excess over</u>
43		<u>\$200,000</u>

