

**My sponsor's amendment for LD 1213– PH is scheduled for Tuesday April 11th**

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

3-G. Individuals filing married joint returns or surviving spouses; tax years beginning 2023. For tax years beginning on or after January 1, 2023, for individuals filing married joint returns or surviving spouses permitted to file a joint return:

If Maine taxable income is:

The tax is:

Less than \$45,000 individually, or 69k as head of household or 90k as joint filers  
3% of the Maine taxable income– currently it is 5.8% for the first 21,050 for an individual or 50k for a joint return and then 6.75 % on the amounts over 21,050 and 50k respectively

All tax rates for any income in these categories beyond these amounts will remain the same as in the current tax year.

This will allow all tax relief granted to be focused on persons making these amounts or less.

The current tax system is not so much brackets as they are essentially a blended rate- so while 7.15 % is the top rate it is actually lower than that because of the way the blending works with the graduated tax percentages- this bill with this amendment would create one bracket for those under 45k and then leave the blended rates in effect for all incomes above that amount.