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Legislative Document

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H.P. 950

House of Representatives, March 30, 2021

An Act To Cut Property Taxes for Maine Residential Homeowners

Received by the Clerk of the House on March 26, 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 "R B. Hunt".

ROBERT B. HUNT
Clerk

Presented by Representative PERRY of Bangor.

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

2 **Sec. 1. 36 MRSA §683, sub-§1-B**, as amended by PL 2019, c. 343, Pt. H, §2, is
3 further amended to read:

4 **1-B. Additional exemption.** A homestead eligible for an exemption under subsection
5 1 is eligible for an additional exemption of \$5,000 of the just value of the homestead for
6 property tax years beginning on April 1, 2016, \$10,000 of the just value of the homestead
7 for property tax years beginning on April 1, 2017, April 1, 2018 and April 1, 2019 ~~and~~
8 \$15,000 of the just value of the homestead for property tax years beginning on ~~or after~~
9 April 1, 2020 and April 1, 2021, \$25,000 of the just value of the homestead for property
10 tax years beginning on April 1, 2022, \$35,000 of the just value of the homestead for
11 property tax years beginning on April 1, 2023 and \$45,000 for property tax years beginning
12 on or after April 1, 2024.

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

15 **1-F. Single individuals and married persons filing separate returns; tax years**
16 **beginning in 2017 to 2021.** For tax years beginning on or after January 1, 2017 but no
17 later than December 31, 2021, for single individuals and married persons filing separate
18 returns:

19	If Maine taxable income is:	The tax is:
20	Less than \$21,050	5.8% of the Maine taxable income
21	At least \$21,050 but less than \$50,000	\$1,221 plus 6.75% of the excess over
22		\$21,050
23	\$50,000 or more	\$3,175 plus 7.15% of the excess over
24		\$50,000

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

26 **1-G. Single individuals and married persons filing separate returns; tax years**
27 **beginning 2022.** For tax years beginning on or after January 1, 2022, for single individuals
28 and married persons filing separate returns:

29	<u>If Maine taxable income is:</u>	<u>The tax is:</u>
30	<u>Less than \$21,050</u>	<u>5.8% of the Maine taxable income</u>
31	<u>At least \$21,050 but less than \$50,000</u>	<u>\$1,221 plus 6.75% of the excess over</u>
32		<u>\$21,050</u>
33	<u>At least \$50,000 but less than \$300,000</u>	<u>\$3,175 plus 7.15% of the excess over</u>
34		<u>\$50,000</u>
35	<u>\$300,000 or more</u>	<u>\$21,050 plus 7.95% of the excess over</u>
36		<u>\$300,000</u>

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

39 **2-F. Heads of households; tax years beginning in 2017 to 2021.** For tax years
40 beginning on or after January 1, 2017 but no later than December 31, 2021, for unmarried
41 individuals or legally separated individuals who qualify as heads of households:

42 If Maine taxable income is: The tax is:

1	Less than \$31,550	5.8% of the Maine taxable income
2	At least \$31,550 but less than \$75,000	\$1,830 plus 6.75% of the excess over
3		\$31,550
4	\$75,000 or more	\$4,763 plus 7.15% of the excess over
5		\$75,000

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

7 **2-G. Heads of households; tax years beginning 2022.** For tax years beginning on or
8 after January 1, 2022, for unmarried individuals or legally separated individuals who
9 qualify as heads of households:

10	<u>If Maine taxable income is:</u>	<u>The tax is:</u>
11	<u>Less than \$31,550</u>	<u>5.8% of the Maine taxable income</u>
12	<u>At least \$31,550 but less than \$75,000</u>	<u>\$1,830 plus 6.75% of the excess over</u>
13		<u>\$31,550</u>
14	<u>At least \$75,000 but less than \$450,000</u>	<u>\$4,763 plus 7.15% of the excess over</u>
15		<u>\$75,000</u>
16	<u>\$450,000 or more</u>	<u>\$31,575 plus 7.95% of the excess over</u>
17		<u>\$450,000</u>

18 **Sec. 6. 36 MRSA §5111, sub-§3-F**, as enacted by PL 2015, c. 267, Pt. DD, §7, is
19 amended to read:

20 **3-F. Individuals filing married joint returns or surviving spouses; tax years**
21 **beginning in 2017 to 2021.** For tax years beginning on or after January 1, 2017 but no
22 later than December 31, 2021, for individuals filing married joint returns or surviving
23 spouses permitted to file a joint return:

24	If Maine taxable income is:	The tax is:
25	Less than \$42,100	5.8% of the Maine taxable income
26	At least \$42,100 but less than \$100,000	\$2,442 plus 6.75% of the excess over
27		\$42,100
28	\$100,000 or more	\$6,350 plus 7.15% of the excess over
29		\$100,000

30 **Sec. 7. 36 MRSA §5111, sub-§3-G** is enacted to read:

31 **3-G. Individuals filing married joint returns or surviving spouses; tax years**
32 **beginning 2022.** For tax years beginning on or after January 1, 2022, for individuals filing
33 married joint returns or surviving spouses permitted to file a joint return:

34	<u>If Maine taxable income is:</u>	<u>The tax is:</u>
35	<u>Less than \$42,100</u>	<u>5.8% of the Maine taxable income</u>
36	<u>At least \$42,100 but less than \$100,000</u>	<u>\$2,442 plus 6.75% of the excess over</u>
37		<u>\$42,100</u>
38	<u>At least \$100,000 but less than \$600,000</u>	<u>\$6,350 plus 7.15% of the excess over</u>
39		<u>\$100,000</u>
40	<u>\$600,000 or more</u>	<u>\$41,200 plus 7.95% of the excess over</u>
41		<u>\$600,000</u>

42 **Sec. 8. 36 MRSA §5403, sub-§1**, as enacted by PL 2015, c. 267, Pt. DD, §33, is
43 amended to read:

