



130th MAINE LEGISLATURE

FIRST SPECIAL SESSION-2021

Legislative Document

No. 1500

H.P. 1110

House of Representatives, April 14, 2021

**An Act To Bring Equity to Maine's Tax Law by Adjusting Certain
Individual Income Tax Rates**

Received by the Clerk of the House on April 12, 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 "Robert B. Hunt".

ROBERT B. HUNT
Clerk

Presented by Representative LOOKNER 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 not
6 later than December 31, 2020, for single individuals and married persons filing separate
7 returns:

8	If Maine taxable income is:	The tax is:
9	Less than \$21,050	5.8% of the Maine taxable income
10	At least \$21,050 but less than \$50,000	\$1,221 plus 6.75% of the excess over
11		\$21,050
12	\$50,000 or more	\$3,175 plus 7.15% of the excess over
13		\$50,000

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

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

18	<u>If Maine taxable income is:</u>	<u>The tax is:</u>
19	<u>Less than \$21,850</u>	<u>5.8% of the Maine taxable income</u>
20	<u>At least \$21,850 but less than \$51,700</u>	<u>\$1,267 plus 6.75% of the excess over</u>
21		<u>\$21,850</u>
22	<u>At least \$51,700 but less than \$200,000</u>	<u>\$3,282 plus 8.75% of the excess over</u>
23		<u>\$51,700</u>
24	<u>\$200,000 or more</u>	<u>\$16,258 plus 12.4% of the excess over</u>
25		<u>\$200,000</u>

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

28 **2-F. Heads of households; tax years beginning from 2017 to 2020.** For tax years
29 beginning on or after January 1, 2017 but not later than December 31, 2020, for unmarried
30 individuals or legally separated individuals who qualify as heads of households:

31	If Maine taxable income is:	The tax is:
32	Less than \$31,550	5.8% of the Maine taxable income
33	At least \$31,550 but less than \$75,000	\$1,830 plus 6.75% of the excess over
34		\$31,550
35	\$75,000 or more	\$4,763 plus 7.15% of the excess over
36		\$75,000

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

38 **2-G. Heads of households; tax years beginning 2021.** For tax years beginning on or
39 after January 1, 2021, for unmarried individuals or legally separated individuals who
40 qualify as heads of households:

41	<u>If Maine taxable income is:</u>	<u>The tax is:</u>
42	<u>Less than \$32,750</u>	<u>5.8% of the Maine taxable income</u>

