<table>
<thead>
<tr>
<th>LD</th>
<th>LR</th>
<th>PH</th>
<th>WS</th>
<th>SPONSOR</th>
<th>TITLE</th>
<th>SUMMARY</th>
<th>COMM ACTION</th>
<th>FISCAL IMPACT</th>
</tr>
</thead>
<tbody>
<tr>
<td>168</td>
<td>538</td>
<td>3/16</td>
<td></td>
<td>Guerin</td>
<td>An Act To Provide a Tax Break for Businesses That Employ People with Disabilities</td>
<td>CONCEPT DRAFT: This bill proposes to provide a payroll tax cut for businesses that employ people with disabilities. SPONSOR PROPOSED AMENDMENT: Provides IT credit for employers who employ qualified disabled employees. Credit is equal to the difference between the wage paid and the subminimum wage that would have been allowed under federal law.</td>
<td></td>
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<tr>
<td>217</td>
<td>315</td>
<td>3/16</td>
<td></td>
<td>Fecteau</td>
<td>An Act To Make Contributions Made To Pay Off School Meal Debt Tax-deductible</td>
<td>This bill provides an income tax deduction for: 1. An individual or a corporation that makes a contribution to a public or nonprofit private elementary or secondary school 2. To cover student school meal debt The deduction is NOT allowed if the person making the contribution is the parent of a student or a person otherwise obligated to cover the costs of a student MRS has concerns.</td>
<td></td>
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</tbody>
</table>

1 Numbers may represent preliminary estimates and are subject to change. For more detail, please see fiscal note documents in LD file.
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| 495| 1267| 3/16 | Osher | An Act To Improve Income Tax Progressivity by Establishing New Top Individual Income Tax Rates | This bill increases the tax rate on the current top bracket under the individual income tax from 7.15% to 8.35% and adds a new bracket of 11.15% on taxable income exceeding $100,000 for single individuals and married persons filing separately, $150,000 for heads of household and $200,000 for individuals filing married joint returns or surviving spouses.  
Current IIT bracket (single):  
Bracket amounts doubled for married joint; 1.5 for heads of household.  
$0 to $21,049 5.8%  
$21,050 to $49,999 6.75%  
$50,000 or more 7.15%  
Bracket amounts in bill:  
$0 to $21,049 5.8%  
$21,050 to $49,999 6.75%  
$50,000 to $99,999 8.35%  
$100,000 and over 11.15%  
Similar bills:  
LDs 532,570  
LRs 743, 1679, 1756 (not yet printed)  
MRS has technical and policy concerns. | MRS Preliminary estimates  
Not available at time of PH. |
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| 532 | 1790 | 3/16 | Baldacci | An Act To Lower Income Taxes for Middle-income Families in Maine | This bill provides:  
1. In income tax credit that reduces income taxes by 10% for:  
   (A) individuals filing as single individuals and married persons filing separately with taxable income under $60,000,  
   (B) heads of households with taxable income under $90,000 and  
   (C) individuals filing married joint returns and surviving spouses with taxable income under $120,000.  
2. New upper income tax bracket with tax rate of 7.95%:  
CURRENTLAW: IIT bracket (single):  
Bracket amounts doubled for married joint; 1.5 for heads of household.  
$0 to $21,049  5.8%  
$21,050 to $49,999  6.75%  
$50,000 or more  7.15%  
Bracket amounts in bill:  
$0 to $21,049  5.8%  
$21,050 to $49,999  6.75%  
$50,000 to $199,999  7.15%  
$200,000 and over  7.95%  |
| | | | | | | |
| 570 | 550 | 3/16 | Berry | An Act To Provide for Fairness in the Taxation of Extraordinary and Unearned Income by Establishing a 3 Percent Surcharge on Net Capital Gains and Dividends Income over $250,000 for Taxpayers Filing Single or Married Separate Returns and over $500,000 for Taxpayers Filing Joint Returns | This bill imposes an 3% income tax surcharge on the portion of a taxpayer's taxable income that exceeds the lesser of:  
1. the taxpayer's taxable income from net capital gains and dividends  
2. the amount by which the taxpayer's taxable income exceeds  
   A. $250,000 (single)  
   B. $375,000 (heads of households) or  
   C. $500,000 (married joint)  |

**FISCAL IMPACT**

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<thead>
<tr>
<th>COMM ACTION</th>
<th>FY22</th>
<th>FY23</th>
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<tbody>
<tr>
<td>MRS preliminary estimates</td>
<td>Admin costs: $11,000</td>
<td></td>
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<tr>
<td>Revenue impact:</td>
<td>Not available at time of PH</td>
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Office of Fiscal and Program Review