



# 132nd MAINE LEGISLATURE

## FIRST REGULAR SESSION-2025

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Legislative Document

No. 229

H.P. 152

House of Representatives, January 21, 2025

**An Act to Bring Fairness in Income Taxes to Maine Families by  
Adjusting the Tax Brackets and Tax Rates**

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Received by the Clerk of the House on January 16, 2025. 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 MATLACK of St. George.  
Cosponsored by Representatives: GRAHAM of North Yarmouth, GRAMLICH of Old Orchard Beach, MCCABE of Lewiston, ROEDER of Bangor, SACHS of Freeport.

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 2025.** For tax years beginning on or after January 1, 2017 but  
6 before January 1, 2026, 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 2026.** For tax years beginning on or after January 1, 2026, 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 \$41,600</u>	<u>5.8% of the Maine taxable income</u>
19 <u>At least \$41,600 but less than \$85,000</u>	<u>\$2,413 plus 6.75% of the excess over</u> 20 <u>\$41,600</u>
21 <u>At least \$85,000 but less than \$144,500</u>	<u>\$5,343 plus 7.15% of the excess over</u> 22 <u>\$85,000</u>
23 <u>At least \$144,500 but less than \$205,000</u>	<u>\$9,597 plus 7.52% of the excess over</u> 24 <u>\$144,500</u>
25 <u>At least \$205,000 but less than \$500,000</u>	<u>\$14,147 plus 7.15% of the excess over</u> 26 <u>\$205,000</u>
27 <u>\$500,000 or more</u>	<u>\$35,240 plus 8.2% of the excess over</u> 28 <u>\$500,000</u>

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

31 **2-F. Heads of households; tax years beginning from 2017 to 2025.** For tax years  
32 beginning on or after January 1, 2017 but before January 1, 2026, for unmarried individuals  
33 or legally separated individuals who qualify as heads of households:

34 If Maine taxable income is:	The tax is:
35 Less than \$31,550	5.8% of the Maine taxable income
36 At least \$31,550 but less than \$75,000	\$1,830 plus 6.75% of the excess over 37 \$31,550
38 \$75,000 or more	\$4,763 plus 7.15% of the excess over 39 \$75,000

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

1 **2-G. Heads of households; tax years beginning 2026.** For tax years beginning on or  
2 after January 1, 2026, for unmarried individuals or legally separated individuals who  
3 qualify as heads of households:

<u>If Maine taxable income is:</u>	<u>The tax is:</u>
4 <u>Less than \$62,400</u>	<u>5.8% of the Maine taxable income</u>
5 <u>At least \$62,400 but less than \$127,500</u>	<u>\$3,619 plus 6.75% of the excess over</u>
6	<u>\$62,400</u>
7	
8 <u>At least \$127,500 but less than \$216,750</u>	<u>\$8,013 plus 7.15% of the excess over</u>
9	<u>\$127,500</u>
10 <u>At least \$216,750 but less than \$307,500</u>	<u>\$14,394 plus 7.52% of the excess over</u>
11	<u>\$216,750</u>
12 <u>At least \$307,500 but less than \$750,000</u>	<u>\$21,218 plus 7.15% of the excess over</u>
13	<u>\$307,500</u>
14 <u>\$750,000 or more</u>	<u>\$52,857 plus 8.2% of the excess over</u>
15	<u>\$750,000</u>

16 **Sec. 5. 36 MRSA §5111, sub-§3-F**, as enacted by PL 2015, c. 267, Pt. DD, §7, is  
17 amended to read:

18 **3-F. Individuals filing married joint returns or surviving spouses; tax years**  
19 **beginning from 2017 to 2025.** For tax years beginning on or after January 1, 2017 but  
20 before January 1, 2026, for individuals filing married joint returns or surviving spouses  
21 permitted to file a joint return:

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

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

29 **3-G. Individuals filing married joint returns or surviving spouses; tax years**  
30 **beginning 2026.** For tax years beginning on or after January 1, 2026, for individuals filing  
31 married joint returns or surviving spouses permitted to file a joint return:

<u>If Maine taxable income is:</u>	<u>The tax is:</u>
32 <u>Less than \$83,200</u>	<u>5.8% of the Maine taxable income</u>
33 <u>At least \$83,200 but less than \$170,000</u>	<u>\$4,826 plus 6.75% of the excess over</u>
34	<u>\$83,200</u>
35	
36 <u>At least \$170,000 but less than \$289,000</u>	<u>\$10,685 plus 7.15% of the excess over</u>
37	<u>\$170,000</u>
38 <u>At least \$289,000 but less than \$410,000</u>	<u>\$19,194 plus 7.52% of the excess over</u>
39	<u>\$289,000</u>
40 <u>At least \$410,000 but less than \$1,000,000</u>	<u>\$28,293 plus 7.15% of the excess over</u>
41	<u>\$410,000</u>
42 <u>\$1,000,000 or more</u>	<u>\$70,478 plus 8.2% of the excess over</u>
43	<u>\$1,000,000</u>

