



# 132nd MAINE LEGISLATURE

## FIRST SPECIAL SESSION-2025

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Legislative Document

No. 1682

H.P. 1117

House of Representatives, April 17, 2025

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**An Act to Increase Fairness in the Income Tax by Adding Higher  
Tax Brackets and Tax Rates**

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Reference to the Committee on Taxation suggested and ordered printed.

  
ROBERT B. HUNT  
Clerk

Presented by Representative OSHER of Orono.  
Cosponsored by Senator TIPPING of Penobscot and  
Representatives: ANKELES of Brunswick, DEBRITO of Waterville, DHALAC of South  
Portland, EATON of Deer Isle, GOLEK of Harpswell, LOOKNER of Portland, SKOLD of  
Portland, Senator: TEPLER of Sagadahoc.

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 2024.** For tax years beginning on or after January 1, 2017 but  
6 before January 1, 2025, 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 2025.** For tax years beginning on or after January 1, 2025, 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 \$26,800</u>	<u>5.8% of the Maine taxable income</u>
19 <u>At least \$26,800 but less than \$63,450</u>	<u>\$1,554 plus 6.75% of the excess over</u> 20 <u>\$26,800</u>
21 <u>At least \$63,450 but less than \$100,000</u>	<u>\$4,028 plus 7.15% of the excess over</u> 22 <u>\$63,450</u>
23 <u>At least \$100,000 but less than \$200,000</u>	<u>\$6,641 plus 8.15% of the excess over</u> 24 <u>\$100,000</u>
25 <u>At least \$200,000 but less than \$300,000</u>	<u>\$14,791 plus 9.15% of the excess over</u> 26 <u>\$200,000</u>
27 <u>\$300,000 or more</u>	<u>\$23,941 plus 10.15% of the excess over</u> 28 <u>\$300,000</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 2024.** For tax years  
32 beginning on or after January 1, 2017 but before January 1, 2025, 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:



