



# 131st MAINE LEGISLATURE

## FIRST SPECIAL SESSION-2023

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Legislative Document

No. 1638

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S.P. 655

In Senate, April 12, 2023

### An Act to Lower the State's Individual Income Tax

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Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in black ink, appearing to read 'D M Grant'.

DAREK M. GRANT  
Secretary of the Senate

Presented by Senator BRAKEY of Androscoggin.

Cosponsored by Senators: KEIM of Oxford, LIBBY of Cumberland, MOORE of Washington,  
STEWART of Aroostook, Representatives: BOYER of Poland, SAMPSON of Alfred.

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 2017 to 2022.** For tax years beginning on or after January 1, 2017 but before  
6 January 1, 2023, 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 **2023 and 2024.** For tax years beginning on or after January 1, 2023 but before January 1,  
16 2025, for single individuals and married persons filing separate returns:

17	<u>If Maine taxable income is:</u>	<u>The tax is:</u>
18	<u>Less than \$23,000</u>	<u>5.2% of the Maine taxable income</u>
19	<u>At least \$23,000 but less than \$54,450</u>	<u>\$1,196 plus 6.3% of the excess over \$23,000</u>
20	<u>\$54,450 or more</u>	<u>\$3,457 plus 7.05% of the excess over</u>
21		<u>\$54,450</u>

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

23 **1-H. Single individuals and married persons filing separate returns; tax years**  
24 **beginning 2025.** For tax years beginning on or after January 1, 2025, for single individuals  
25 and married persons filing separate returns:

26	<u>If Maine taxable income is:</u>	<u>The tax is:</u>
27	<u>Less than \$23,000</u>	<u>5% of the Maine taxable income</u>
28	<u>At least \$23,000 but less than \$54,450</u>	<u>\$1,150 plus 6% of the excess over \$23,000</u>
29	<u>\$54,450 or more</u>	<u>\$3,037 plus 7% of the excess over \$54,450</u>

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

32 **2-F. Heads of households; tax years beginning 2017 to 2022.** For tax years  
33 beginning on or after January 1, 2017 but before January 1, 2023, for unmarried individuals  
34 or legally separated individuals who qualify as heads of households:

35	If Maine taxable income is:	The tax is:
36	Less than \$31,550	5.8% of the Maine taxable income
37	At least \$31,550 but less than \$75,000	\$1,830 plus 6.75% of the excess over
38		\$31,550
39	\$75,000 or more	\$4,763 plus 7.15% of the excess over
40		\$75,000

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

1           **2-G. Heads of households; tax years 2023 and 2024.** For tax years beginning on or  
2 after January 1, 2023 but before January 1, 2025, for unmarried individuals or legally  
3 separated individuals who qualify as heads of households:

<u>If Maine taxable income is:</u>	<u>The tax is:</u>
4 <u>Less than \$34,500</u>	<u>5.2% of the Maine taxable income</u>
5 <u>At least \$34,500 but less than \$81,700</u>	<u>\$1,794 plus 6.3% of the excess over \$34,500</u>
6 <u>\$81,700 or more</u>	<u>\$4,768 plus 7.05% of the excess over</u>
7	8 <u>\$81,700</u>

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

10           **2-H. Heads of households; tax years beginning 2025.** For tax years beginning on or  
11 after January 1, 2025, for unmarried individuals or legally separated individuals who  
12 qualify as heads of households:

<u>If Maine taxable income is:</u>	<u>The tax is:</u>
13 <u>Less than \$34,500</u>	<u>5% of the Maine taxable income</u>
14 <u>At least \$34,500 but less than \$81,700</u>	<u>\$1,725 plus 6% of the excess over \$34,500</u>
15 <u>\$81,700 or more</u>	<u>\$4,557 plus 7% of the excess over \$81,700</u>

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

19           **3-F. Individuals filing married joint returns or surviving spouses; tax years**  
20 **beginning 2017 to 2022.** For tax years beginning on or after January 1, 2017 but before  
21 January 1, 2023, for individuals filing married joint returns or surviving spouses permitted  
22 to file a joint return:

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

29           **Sec. 8. 36 MRSA §5111, sub-§3-G** is enacted to read:

30           **3-G. Individuals filing married joint returns or surviving spouses; tax years 2023**  
31 **and 2024.** For tax years beginning on or after January 1, 2023 but before January 1, 2025,  
32 for individuals filing married joint returns or surviving spouses permitted to file a joint  
33 return:

<u>If Maine taxable income is:</u>	<u>The tax is:</u>
34 <u>Less than \$46,000</u>	<u>5.2% of the Maine taxable income</u>
35 <u>At least \$46,000 but less than \$108,900</u>	<u>\$2,392 plus 6.3% of the excess over \$46,000</u>
36 <u>\$108,900 or more</u>	<u>\$6,355 plus 7.05% of the excess over</u>
37	38 <u>\$108,900</u>

39           **Sec. 9. 36 MRSA §5111, sub-§3-H** is enacted to read:

40           **3-H. Individuals filing married joint returns or surviving spouses; tax years**  
41 **beginning 2025.** For tax years beginning on or after January 1, 2025, for individuals filing  
42 married joint returns or surviving spouses permitted to file a joint return:

