



128th MAINE LEGISLATURE

FIRST REGULAR SESSION-2017

Legislative Document

No. 291

H.P. 224

House of Representatives, January 31, 2017

**An Act To Maintain the Income Tax Rate on Persons with Taxable
Income above \$200,000**

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "R B. Hunt".

ROBERT B. HUNT
Clerk

Presented by Representative CAMPBELL of Orrington.
Cosponsored by Senator VOLK of Cumberland and
Representatives: BICKFORD of Auburn, BLACK of Wilton, HANINGTON of Lincoln,
SEAVEY of Kennebunkport, SIROCKI of Scarborough, TIMBERLAKE of Turner, WHITE of
Washburn, WINSOR of Norway.

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.** For tax years beginning on or after January 1, 2017, for single
6 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	<u>At least \$50,000 or more but less than</u>	\$3,175 plus 7.15% of the excess over
12	<u>\$200,000</u>	\$50,000
13	<u>\$200,000 or more</u>	<u>\$13,900 plus 4.15% of the excess over</u>
14		<u>\$200,000</u>

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

17 **2-F. Heads of households; tax years beginning 2017.** For tax years beginning on
18 or after January 1, 2017, for unmarried individuals or legally separated individuals who
19 qualify as heads of households:

20	If Maine taxable income is:	The tax is:
21	Less than \$31,550	5.8% of the Maine taxable income
22	At least \$31,550 but less than \$75,000	\$1,830 plus 6.75% of the excess over 23 \$31,550
24	<u>At least \$75,000 or more but less than</u>	\$4,763 plus 7.15% of the excess over
25	<u>\$200,000</u>	\$75,000
26	<u>\$200,000 or more</u>	<u>\$13,701 plus 4.15% of the excess over</u>
27		<u>\$200,000</u>

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

30 **3-F. Individuals filing married joint returns or surviving spouses; tax years**
31 **beginning 2017.** For tax years beginning on or after January 1, 2017, for individuals
32 filing married joint returns or surviving spouses permitted to file a joint return:

33	If Maine taxable income is:	The tax is:
34	Less than \$42,100	5.8% of the Maine taxable income
35	At least \$42,100 but less than \$100,000	\$2,442 plus 6.75% of the excess over 36 \$42,100
37	<u>At least \$100,000 or more but less than</u>	\$6,350 plus 7.15% of the excess over
38	<u>\$200,000</u>	\$100,000

