



# 131st MAINE LEGISLATURE

## FIRST SPECIAL SESSION-2023

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Legislative Document

No. 1671

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H.P. 1069

House of Representatives, April 13, 2023

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**An Act to Reduce the Income Tax to 4.5 Percent on the Lowest Tax  
Bracket and Remove Low-income Families from Taxation**

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Reference to the Committee on Taxation suggested and ordered printed.

  
ROBERT B. HUNT  
Clerk

Presented by Representative DUCHARME of Madison.  
Cosponsored by Senator BENNETT of Oxford and  
Representatives: ARATA of New Gloucester, BLIER of Buxton, CARLOW of Buxton,  
CARMICHAEL of Greenbush, HASENFUS of Readfield, MILLETT of Waterford, Senators:  
BALDACCI of Penobscot, FARRIN of Somerset.

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 2022.** For tax years beginning on or after January 1, 2017 but  
6 before 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 **beginning 2023.** For tax years beginning on or after January 1, 2023, 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 \$23,000</u>	<u>4.5% of the Maine taxable income</u>
19	<u>At least \$23,000 but less than \$54,450</u>	<u>\$1,035 plus 6.75% of the excess over</u>
20		<u>\$23,000</u>
21	<u>\$50,000 or more</u>	<u>\$3,158 plus 7.15% of the excess over</u>
22		<u>\$50,000</u>

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

25 **2-F. Heads of households; tax years beginning from 2017 to 2022.** For tax years  
26 beginning on or after January 1, 2017 but before January 1, 2023, for unmarried individuals  
27 or legally separated individuals who qualify as heads of households:

28	If Maine taxable income is:	The tax is:
29	Less than \$31,550	5.8% of the Maine taxable income
30	At least \$31,550 but less than \$75,000	\$1,830 plus 6.75% of the excess over
31		\$31,550
32	\$75,000 or more	\$4,763 plus 7.15% of the excess over
33		\$75,000

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

35 **2-G. Heads of households; tax years beginning 2023.** For tax years beginning on or  
36 after January 1, 2023, for unmarried individuals or legally separated individuals who  
37 qualify as heads of households:

38	<u>If Maine taxable income is:</u>	<u>The tax is:</u>
39	<u>Less than \$34,500</u>	<u>4.5% of the Maine taxable income</u>
40	<u>At least \$34,500 but less than \$81,700</u>	<u>\$1,552 plus 6.75% of the excess over</u>
41		<u>\$34,500</u>

