



131st MAINE LEGISLATURE

FIRST REGULAR SESSION-2023

Legislative Document

No. 1213

S.P. 494

In Senate, March 20, 2023

**An Act to Reform Income Taxes by Reducing Tax Rates for Each of
the 3 Income Tax Brackets**

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 BALDACCI of Penobscot.
Cosponsored by Senator: TIMBERLAKE of Androscoggin.

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 not
6 later than December 31, 2022, for single individuals and married persons filing separate
7 returns:

8	If Maine taxable income is:	The tax is:
9	Less than \$21,050	5.8% of the Maine taxable income
10	At least \$21,050 but less than \$50,000	\$1,221 plus 6.75% of the excess over
11		\$21,050
12	\$50,000 or more	\$3,175 plus 7.15% of the excess over
13		\$50,000

14 **Sec. 2. 36 MRSA §5111, sub-§1-G** is enacted to read:

15 **1-G. Single individuals and married persons filing separate returns; tax years**
16 **beginning 2023.** For tax years beginning on or after January 1, 2023, for single individuals
17 and married persons filing separate returns:

18	<u>If Maine taxable income is:</u>	<u>The tax is:</u>
19	<u>Less than \$23,000</u>	<u>2.9% of the Maine taxable income</u>
20	<u>At least \$23,000 but less than \$54,450</u>	<u>\$667 plus 5% of the excess over \$23,000</u>
21	<u>At least \$54,450 but less than \$80,000</u>	<u>\$2,239 plus 7% of the excess over \$54,450</u>
22	<u>\$80,000 or more</u>	<u>\$4,028 plus 7.15% of the excess over</u>
23		<u>\$80,000</u>

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

26 **2-F. Heads of households; tax years beginning from 2017 to 2022.** For tax years
27 beginning on or after January 1, 2017 but not later than December 31, 2022, for unmarried
28 individuals or legally separated individuals who qualify as heads of households:

29	If Maine taxable income is:	The tax is:
30	Less than \$31,550	5.8% of the Maine taxable income
31	At least \$31,550 but less than \$75,000	\$1,830 plus 6.75% of the excess over
32		\$31,550
33	\$75,000 or more	\$4,763 plus 7.15% of the excess over
34		\$75,000

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

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

39	<u>If Maine taxable income is:</u>	<u>The tax is:</u>
40	<u>Less than \$34,500</u>	<u>2.9% of the Maine taxable income</u>
41	<u>At least \$34,500 but less than \$81,700</u>	<u>\$1,001 plus 5% of the excess over \$34,500</u>
42	<u>At least \$81,700 but less than \$120,000</u>	<u>\$3,326 plus 7% of the excess over \$81,700</u>

