



# 130th MAINE LEGISLATURE

## FIRST REGULAR SESSION-2021

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Legislative Document

No. 1136

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H.P. 814

House of Representatives, March 22, 2021

**An Act To Promote Fairness in Income Tax Rates by Making Them  
More Progressive**

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Received by the Clerk of the House on March 18, 2021. Referred to the Committee on  
Taxation pursuant to Joint Rule 308.2 and ordered printed pursuant to Joint Rule 401.

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

ROBERT B. HUNT  
Clerk

Presented by Representative HARNETT of Gardiner.  
Cosponsored by Senator MIRAMANT of Knox and  
Representatives: COLLINGS of Portland, EVANGELOS of Friendship, MORALES of South  
Portland, PEBWORTH of Blue Hill.

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 2020.** For tax years beginning on or after January 1, 2017 but not  
6 later than December 31, 2020, 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 2021.** For tax years beginning on or after January 1, 2021, 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 \$21,850</u>                        | <u>5.8% of the Maine taxable income</u>       |
| 20 <u>At least \$21,850 but less than \$51,700</u>  | <u>\$1,267 plus 6.75% of the excess over</u>  |
| 21  | <u>\$21,850</u>                               |
| 22 <u>At least \$51,700 but less than \$100,000</u> | <u>\$3,282 plus 7.15% of the excess over</u>  |
| 23  | <u>\$51,700</u>                               |
| 24 <u>\$100,000 or more</u>                         | <u>\$6,736 plus 10.15% of the excess over</u> |
| 25  | <u>\$100,000</u>                              |

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

28 **2-F. Heads of households; tax years beginning from 2017 to 2020.** For tax years  
29 beginning on or after January 1, 2017 but not later than December 31, 2020, for unmarried  
30 individuals or legally separated individuals who qualify as heads of households:

|   |                                       |
|---|---------------------------------------|
| 31 If Maine taxable income is:              | The tax is:                           |
| 32 Less than \$31,550                       | 5.8% of the Maine taxable income      |
| 33 At least \$31,550 but less than \$75,000 | \$1,830 plus 6.75% of the excess over |
| 34  | \$31,550                              |
| 35 \$75,000 or more                         | \$4,763 plus 7.15% of the excess over |
| 36  | \$75,000                              |

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

38 **2-G. Heads of households; tax years beginning 2021.** For tax years beginning on or  
39 after January 1, 2021, for unmarried individuals or legally separated individuals who  
40 qualify as heads of households:

|                                       |   |
|---------------------------------------|---|
| 41 <u>If Maine taxable income is:</u> | <u>The tax is:</u>                      |
| 42 <u>Less than \$32,750</u>          | <u>5.8% of the Maine taxable income</u> |

