

**Maine Revised Statute Title 36, Chapter 803:
IMPOSITION OF TAX ON INDIVIDUALS**

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36 §5111. IMPOSITION AND RATE OF TAX

(CONFLICT)

(CONTAINS TEXT WITH VARYING EFFECTIVE DATES)

(WHOLE SECTION TEXT IN EFFECT PENDING REFERENDUM ON 6/8/10)

A tax is imposed for each taxable year beginning on or after January 1, 2000, on the Maine taxable income of every resident individual of this State. The amount of the tax is determined as provided in this section. [1999, c. 731, Pt. T, §1 (AMD).]

1. Single individuals and married persons filing separate returns.

[[T. 36, § 5111, sub-§1 (RP).].]

[T. 36, §5111, sub-§1 (RP) .]

1-A. Single individuals and married persons filing separate returns; tax years beginning 2000, 2001. For tax years beginning in 2000 or 2001, for single individuals and married persons filing separate returns:

If Maine taxable income is:	The tax is:
Less than \$4,150	2% of the Maine taxable income
At least \$4,150 but less than \$8,250	\$83 plus 4.5% of the excess over \$4,150
At least \$8,250 but less than \$16,500	\$268 plus 7% of the excess over \$8,250
\$16,500 or more	\$846 plus 8.5% of the excess over \$16,500

[1999, c. 731, Pt. T, §2 (RPR) .]

1-B. Single individuals and married persons filing separate returns; tax years beginning 2002. For tax years beginning on or after January 1, 2002, for single individuals and married persons filing separate returns:

If Maine Taxable income is:	The tax is:
Less than \$4,200	2% of the Maine taxable income
At least \$4,200 but less than \$8,350	\$84 plus 4.5% of the excess over \$4,200
At least \$8,350 but less than \$16,700	\$271 plus 7% of the excess over \$8,350
\$16,700 or more	\$856 plus 8.5% of the excess over \$16,700

[1999, c. 731, Pt. T, §3 (NEW) .]

2. Heads of households.

[[T. 36, § 5111, sub-§2 (RP).].]

[T. 36, §5111, sub-§2 (RP) .]

2-A. Heads of households; tax years beginning 2000, 2001. For tax years beginning in 2000 or 2001, for unmarried individuals or legally separated individuals who qualify as heads of households:

If Maine taxable income is:	The tax is:
Less than \$6,200	2% of the Maine taxable income
At least \$6,200 but less than \$12,400	\$124 plus 4.5% of the excess over \$6,200
At least \$12,400 but less than \$24,750	\$403 plus 7% of the excess over \$12,400
\$24,750 or more	\$1,268 plus 8.5% of the excess over \$24,750

[1999, c. 731, Pt. T, §4 (RPR) .]

2-B. Heads of households; tax years beginning 2002. For tax years beginning on or after January 1, 2002, for unmarried individuals or legally separated individuals who qualify as heads of households:

If Maine Taxable income is:	The tax is:
Less than \$6,300	2% of the Maine taxable income
At least \$6,300 but less than \$12,500	\$126 plus 4.5% of the excess over \$6,300
At least \$12,500 but less than \$25,050	\$405 plus 7% of the excess over \$12,500
\$25,050 or more	\$1,284 plus 8.5% of the excess over \$25,050

[1999, c. 731, Pt. T, §5 (NEW) .]

3. Individuals filing married joint return or surviving spouses.

[T. 36, §5111, sub-§3 (RP) .]

3-A. Individuals filing married joint return or surviving spouses; tax years beginning 2000, 2001.

For tax years beginning in 2000 or 2001, for individuals filing married joint returns or surviving spouses permitted to file a joint return:

If Maine taxable income is:	The tax is:
Less than \$8,250	2% of the Maine taxable income
At least \$8,250 but less than \$16,500	\$165 plus 4.5% of the excess over \$8,250
At least \$16,500 but less than \$33,000	\$536 plus 7% of the excess over \$16,500
\$33,000 or more	\$1,691 plus 8.5% of the excess over \$33,000

[1999, c. 731, Pt. T, §6 (RPR) .]

3-B. Individuals filing married joint return or surviving spouses; tax years beginning 2002. For tax years beginning on or after January 1, 2002, for individuals filing married joint returns or surviving spouses permitted to file a joint return:

If Maine Taxable income is:	The tax is:
Less than \$8,400	2% of the Maine taxable income
At least \$8,400 but less than \$16,700	\$168 plus 4.5% of the excess over \$8,400
At least \$16,700 but less than \$33,400	\$542 plus 7% of the excess over \$16,700
\$33,400 or more	\$1,711 plus 8.5% of the excess over \$33,400

[1999, c. 731, Pt. T, §7 (NEW) .]

4. (CONTINGENCY CONFLICT: Text as amended by PL 2009, c. 434, §62) **Additional tax.**

Additionally, a tax is imposed for each taxable year on the Maine adjusted gross income of every nonresident individual. The amount of the tax equals the tax computed under this section and chapter 805 as if the nonresident individual were a resident individual, multiplied by the ratio of the nonresident individual's Maine adjusted gross income, as defined in section 5102, subsection 1-C, paragraph B, to the nonresident individual's entire federal adjusted gross income, as modified by section 5122.

[2009, c. 434, §62 (AMD) .]

4. Nonresident individuals.

[1987, c. 819, §2 (RP) .]

5. Income tax surcharge.

[2009, c. 434, §63 (RP) .]

SECTION HISTORY

P&SL 1969, c. 154, §F1 (NEW). 1975, c. 660, §6 (RPR). 1975, c. 661, (RPR). 1977, c. 686, §7 (AMD). IB 1983, c. 2, §1 (AMD). IB 1983, c. 3, §1 (AMD). 1983, c. 571, §18 (RPR). 1985, c. 783, §§19,20 (AMD). 1985, c. 535, §14 (RPR). 1987, c. 504, §7 (AMD). 1987, c. 819, §2 (RPR). 1989, c. 596, §§J1,2,7 (AMD). 1989, c. 495, §§1,9 (RPR). 1991, c. 528, §§YY1-6,ZZ1 (AMD). 1991, c. 591, §§YY1-6,ZZ1 (AMD). 1991, c. 824, §§A76-78 (AMD). 1991, c. 528, §§YY7,8,ZZ4, RRR (AFF). 1991, c. 528, Pt. RRR, (AFF). 1991, c. 591, §§YY7,8,ZZ4 (AFF). 1991, c. 824, §§A79,92,93 (AFF). 1999, c. 521, §B1 (AMD). 1999, c. 731, §§T2-7 (AMD). 1999, c. 731, §T1 (AMD). 1999, c. 521, §B11 (AFF). 2009, c. 434, §§62, 63 (AMD). 2009, c. 382, Pt. A, §38 (AFF). 2009, c. 382, Pt. A, §1 (RPR). MRSA T.36, §§5111/1-3 (AMD).

36 §5111. IMPOSITION AND RATE OF TAX

(CONFLICT)

(CONTAINS TEXT WITH VARYING EFFECTIVE DATES)

(WHOLE SECTION TEXT UNDER SUSPENSION PENDING REFERENDUM ON 6/8/10)

A tax is imposed for each taxable year beginning on or after January 1, 2010 on the Maine taxable income of every resident individual of this State at the rate of 6.5%. [2009, c. 382, Pt. A, §38 (AFF); 2009, c. 382, Pt. A, §1 (RPR).]

1. Single individuals and married persons filing separate returns.

[T.36, §5111, sub-§1 (RP) .]

1-A. Single individuals and married persons filing separate returns; tax years beginning 2000, 2001.

[2009, c. 382, Pt. A, §38 (AFF); 2009, c. 382, Pt. A, §1 (RP) .]

1-B. Single individuals and married persons filing separate returns; tax years beginning 2002.

[2009, c. 382, Pt. A, §38 (AFF); 2009, c. 382, Pt. A, §1 (RP) .]

2. Heads of households.

[T. 36, §5111, sub-§2 (RP) .]

2-A. Heads of households; tax years beginning 2000, 2001.

[2009, c. 382, Pt. A, §38 (AFF); 2009, c. 382, Pt. A, §1 (RP) .]

2-B. Heads of households; tax years beginning 2002.

[2009, c. 382, Pt. A, §38 (AFF); 2009, c. 382, Pt. A, §1 (RP) .]

3. Individuals filing married joint return or surviving spouses.

[T.36, §5111. sub-§3 (RP) .]

3-A. Individuals filing married joint return or surviving spouses; tax years beginning 2000, 2001.

[2009, c. 382, Pt. A, §38 (AFF); 2009, c. 382, Pt. A, §1 (RP) .]

3-B. Individuals filing married joint return or surviving spouses; tax years beginning 2002.

[2009, c. 382, Pt. A, §38 (AFF); 2009, c. 382, Pt. A, §1 (RP) .]

4. (CONTINGENCY CONFLICT: Text as repealed by PL 2009, c. 382, Pt. A, §1) Additional tax.

Additionally, a tax is imposed for each taxable year beginning on or after January 1, 1989, on the Maine adjusted gross income of every nonresident individual. The amount of the tax equals the tax computed under this section and chapter 805, as if the nonresident were a resident multiplied by the ratio of the individual's Maine adjusted gross income, as defined in section 5102, subsection 1-C, paragraph B, to the nonresident's entire federal adjusted gross income, as modified by section 5122.

[2009, c. 382, Pt. A, §38 (AFF); 2009, c. 382, Pt. A, §1 (RP) .]

4. Nonresident individuals.

[1987, c. 819, §2 (RP) .]

5. Income tax surcharge.

[2009, c. 382, Pt. A, §38 (AFF); 2009, c. 382, Pt. A, §1 (RP) .]

SECTION HISTORY

P&SL 1969, c. 154, §F1 (NEW). 1975, c. 660, §6 (RPR). 1975, c. 661, (RPR). 1977, c. 686, §7 (AMD). IB 1983, c. 2, §1 (AMD). IB 1983, c. 3, §1 (AMD). 1983, c. 571, §18 (RPR). 1985, c. 783, §§19,20 (AMD). 1985, c. 535, §14 (RPR). 1987, c. 504, §7 (AMD). 1987, c. 819, §2 (RPR). 1989, c. 596, §§J1,2,7 (AMD). 1989, c. 495, §§1,9 (RPR). 1991, c. 528, §§YY1-6,ZZ1 (AMD). 1991, c. 591, §§YY1-6,ZZ1 (AMD). 1991, c. 824, §§A76-78 (AMD). 1991, c. 528, §§YY7,8,ZZ4, RRR (AFF). 1991, c. 528, Pt. RRR, (AFF). 1991, c. 591, §§YY7,8,ZZ4 (AFF). 1991, c. 824, §§A79,92,93 (AFF). 1999, c. 521, §B1 (AMD). 1999, c. 731, §§T2-7 (AMD). 1999, c. 731, §T1 (AMD). 1999, c. 521, §B11 (AFF). 2009, c. 434, §§62, 63 (AMD). 2009, c. 382, Pt. A, §38 (AFF). 2009, c. 382, Pt. A, §1 (RPR). MRSA T.36, §§5111/1-3 (AMD).

36 §5111-A. ALTERNATIVE METHOD OF COMPUTATION*(WHOLE SECTION TEXT IN EFFECT PENDING REFERENDUM ON 6/8/10)*

In lieu of a tax computed exactly according to the rates set forth in section 5111, taxpayers may utilize a tax table. The State Tax Assessor shall prepare and issue tables approximating as near as practicable the tax computed using section 5111 for this express purpose. [1987, c. 819, §3 (RPR).]

SECTION HISTORY

1971, c. 61, §4 (NEW). 1975, c. 765, §26 (AMD). 1987, c. 819, §3 (RPR). 2009, c. 382, Pt. A, §38 (AFF). 2009, c. 382, Pt. A, §2 (RP).

36 §5111-A. ALTERNATIVE METHOD OF COMPUTATION*(REPEALED)**(WHOLE SECTION REPEAL SUSPENDED UNTIL REFERENDUM ON 6/8/10)*

SECTION HISTORY

1971, c. 61, §4 (NEW). 1975, c. 765, §26 (AMD). 1987, c. 819, §3 (RPR).
2009, c. 382, Pt. A, §38 (AFF). 2009, c. 382, Pt. A, §2 (RP).

36 §5111-B. REVENUE TARGETING*(REPEALED)*

SECTION HISTORY

1995, c. 368, §VV1 (NEW). 1997, c. 24, §C10 (RP).

36 §5111-C. INCOME TAX SURCHARGE*(EFFECT OF SECTION IS SUSPENDED PENDING REFERENDUM ON 6/8/10)*

For tax years beginning on or after January 1, 2010, in addition to the tax imposed pursuant to section 5111 for the taxable year, there is imposed a tax surcharge on the amount of state tax liability due for any tax year that begins on or after January 1, 2010. The tax surcharge is .35% of the Maine taxable income that exceeds \$250,000. The Maine taxable income threshold amount of \$250,000 must be indexed in accordance with chapter 841 and if the amount so indexed is not a multiple of \$50 the indexed amount must be rounded to the next lowest multiple of \$50. [2009, c. 382, Pt. A, §3 (NEW); 2009, c. 382, Pt. A, §38 (AFF).]

SECTION HISTORY

2009, c. 382, Pt. A, §3 (NEW). 2009, c. 382, Pt. A, §38 (AFF).

36 §5112. CROSS REFERENCES*(WHOLE SECTION TEXT IN EFFECT PENDING REFERENDUM ON 6/8/01)*

For application of the tax to estates and trusts, see chapter 809, for application to partnerships, chapter 815. [1969, c. 154, §F (NEW).]

SECTION HISTORY

P&SL 1969, c. 154, §F1 (NEW). 2009, c. 382, Pt. A, §38 (AFF). 2009, c. 382, Pt. A, §4 (RP).

36 §5112. CROSS REFERENCES*(REPEALED)**(WHOLE SECTION REPEAL SUSPENDED UNTIL REFERENDUM ON 6/8/10)*

SECTION HISTORY

P&SL 1969, c. 154, §F1 (NEW). 2009, c. 382, Pt. A, §38 (AFF). 2009, c. 382, Pt. A, §4 (RP).

36 §5113. SURVIVING SPOUSE*(WHOLE SECTION TEXT IN EFFECT PENDING REFERENDUM ON 6/8/01)*

A taxpayer who qualifies and files a federal income tax return utilizing the joint return tax rates as a surviving spouse may file in a similar manner with the State. [1983, c. 571, §19 (RPR).]

SECTION HISTORY

P&SL 1969, c. 154, §F1 (NEW). 1983, c. 571, §19 (RPR). 2009, c. 382, Pt. A, §38 (AFF). 2009, c. 382, Pt. A, §5 (RP).

36 §5113. SURVIVING SPOUSE

(REPEALED)

(WHOLE SECTION REPEAL SUSPENDED UNTIL REFERENDUM ON 6/8/10)

SECTION HISTORY

P&SL 1969, c. 154, §F1 (NEW). 1983, c. 571, §19 (RPR). 2009, c. 382, Pt. A, §38 (AFF). 2009, c. 382, Pt. A, §5 (RP).

36 §5114. SELF-EMPLOYED STERNMEN

(REPEALED)

SECTION HISTORY

1975, c. 627, §2A (NEW). 1983, c. 571, §20 (RP).

36 §5115. HEAD OF HOUSEHOLD

(REPEALED)

SECTION HISTORY

1977, c. 686, §8 (NEW). 1983, c. 571, §21 (RP).

36 §5116. TAX WAIVER FOR COMBAT CASUALTY

A taxpayer whose income tax liability is forgiven pursuant to Section 692 of the Code for any tax year is entitled to a waiver of state income tax for the same tax year, including any related interest and penalty, in the same manner in which the federal tax liability is forgiven. In the case of a joint return, the waiver is equal to the proportion of the tax on the joint return equal to the ratio of the deceased taxpayer's tax liability computed as if both taxpayers were filing separately to the sum of the deceased taxpayer's tax liability and the taxpayer's spouse's tax liability computed as if filing separately. [2003, c. 287, §1 (NEW); 2003, c. 287, §2 (AFF).]

SECTION HISTORY

2003, c. 287, §1 (NEW). 2003, c. 287, §2 (AFF).

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