

127th MAINE LEGISLATURE

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Legislative Document

No. 835

H.P. 569

House of Representatives, March 10, 2015

An Act To Amend the Individual Income Tax Laws

Reference to the Committee on Taxation suggested and ordered printed.

ROBERT B. HUNT

Presented by Representative TIPPING-SPITZ of Orono.
Cosponsored by Senator HASKELL of Cumberland and
Representatives: MOONEN of Portland, STUCKEY of Portland, Senator: PATRICK of
Oxford.

1	Be it enacted by the People of the State of Maine as follows:		
2 3	Sec. 1. 36 MRSA §5111, sub-§1-D, as enacted by PL 2013, c. 368, Pt. Q, §4, is amended to read:		
4 5 6	1-D. Single individuals and married persons filing separate returns; tax years beginning 2014. For tax years beginning on or after January 1, 2014 but not later than December 31, 2014, for single individuals and married persons filing separate returns:		
7 8 9 10	If Maine Taxable income is: At least \$5,200 but less than \$20,900 \$20,900 or more	The tax is: 6.5% of the excess over \$5,200 \$1,021 plus 7.95% of the excess over \$20,900	
11	Sec. 2. 36 MRSA §5111, sub-§1-E is enacted to read:		
12 13 14	1-E. Single individuals and married persons filing separate returns; tax years beginning 2015. For tax years beginning on or after January 1, 2015, for single individuals and married persons filing separate returns:		
15 16 17 18 19 20	If Maine Taxable income is: At least \$5,200 but less than \$20,900 \$20,900 but less than \$120,000 \$120,000 or more	The tax is: 6.5% of the excess over \$5,200 \$1,021 plus 7.95% of the excess over \$20,900 \$8,899 plus 10% of the excess over \$120,000	
21 22	Sec. 3. 36 MRSA §5111, sub-§2-D, as enacted by PL 2013, c. 368, Pt. Q, §6, is amended to read:		
23 24 25	2-D. Heads of households; tax years beginning 2014. For tax years beginning on or after January 1, 2014 but not later than December 31, 2014, for unmarried individuals or legally separated individuals who qualify as heads of households:		
26 27 28 29	If Maine Taxable income is: At least \$7,850 but less than \$31,350 \$31,350 or more	The tax is: 6.5% of the excess over \$7,850 \$1,528 plus 7.95% of the excess over \$31,350	
30	Sec. 4. 36 MRSA §5111, sub-§2-E is enacted to read:		
31 32 33	2-E. Heads of households; tax years beginning 2015. For tax years beginning on or after January 1, 2015, for unmarried individuals or legally separated individuals who qualify as heads of households:		

1 2 3 4 5 6	If Maine Taxable income is: At least \$7,850 but less than \$31,350 \$31,350 but less than \$180,000 \$180,000 or more	The tax is: 6.5% of the excess over \$7,850 \$1,528 plus 7.95% of the excess over \$31,350 \$13,346 plus 10% of the excess over \$180,000	
7 8	Sec. 5. 36 MRSA §5111, sub-§3-D, as enacted by PL 2013, c. 368, Pt. Q, §8, is amended to read:		
9 10 11 12 13 14 15 16	beginning 2014. For tax years beginning	the treturn or surviving spouses; tax years on or after January 1, 2014 but not later than a married joint returns or surviving spouses The tax is: 6.5% of the excess over \$10,450 \$2,041 plus 7.95% of the excess over \$41,850	
17 18 19 20	Sec. 6. 36 MRSA §5111, sub-§3-E is enacted to read: 3-E. Individuals filing married joint return or surviving spouses; tax years beginning 2015. For tax years beginning on or after January 1, 2015, for individuals filing married joint returns or surviving spouses permitted to file a joint return:		
21 22 23 24 25 26	If Maine Taxable income is: At least \$10,450 but less than \$41,850 \$41,850 but less than \$240,000 \$240,000 or more	The tax is: 6.5% of the excess over \$10,450 \$2,041 plus 7.95% of the excess over \$41,850 \$17,794 plus 10% of the excess over \$240,000	
27	SUMMARY		
28 29 30	This bill creates a new income tax bracket with a rate of 10% and a threshold of \$120,000 for single filers, \$180,000 for head-of-household filers and \$240,000 for persons filing joint returns.		