PROPOSED AMENDMENTS TO HOUSE BILL NO. 1279

Page 1, replace lines 20 through 24 with:

"a. Single, other than head of household or surviving spouse.

The tax is equal to:

The tax is equal to:

2.10% 1.81%

If North Dakota taxable income is: Not over \$27,050 \$33,950 Over \$27,050 \$33,950 but not over \$65,550 \$82,250 Over \$65,550 \$82,250 but not over \$136,750 \$171,550 Over \$136,750 \$171,550 but not

over \$297,350 \$372,950 Over \$297,350 \$372,950 of amount over \$27,050 \$33,950 \$2,077.25 \$2,247.04 plus 4.34% 3.75% of amount over \$65,550 \$82,250 \$5,167.33 \$5,595.79 plus 5.04% 4.35% of amount over \$136,750 \$171,550 \$13,261.57 \$14,356.69 plus 5.54% 4.78% of amount over \$297,350 \$372,950

\$568.05 \$614.50 plus 3.92% 3.38%

Married filing jointly and surviving spouse.

If North Dakota taxable income is: Not over \$45,200 \$56,750 Over \$45,200 \$56,750 but not over \$109,250 \$137,050 Over \$109,250 \$137,050 but not over \$166,500 \$208,850

Over \$166,500 \$208,850 but not over \$297,350 \$372,950

Over \$297,350 \$372,950

2.10% 1.81% \$949.20 \$1,027.18 plus 3.92% 3.38% of amount over \$45,200 \$56,750 \$3,459.96 \$3,741.32 plus 4.34% 3.75% of amount over \$109,250 \$137,050 \$5,944.61 \$6,433.82 plus 5.04% 4.35% of amount over \$166,500 \$208,850 \$12,539.45 \$13,572.17 plus 5.54% 4.78%

of amount over \$297,350 \$372,950

Married filing separately.

If North Dakota taxable income is: Not over \$22,600 \$28,375 Over \$22,600 \$28,375 but not over \$54,625 \$68,525 Over \$54,625 \$68,525 but not over \$83,250 \$104,425 Over \$83,250 \$104,425 but not over \$148,675 <u>\$186,475</u>

Over \$148,675 \$186,475

The tax is equal to: 2.10% 1.81% \$474.60 \$513.59 plus 3.92% 3.38% of amount over \$22,600 \$28,375 \$1,729.98 \$1,870.66 plus 4.34% 3.75% of amount over \$54,625 \$68,525 \$2,972.31 \$3,216.91 plus 5.04% 4.35% of amount over \$83,250 \$104,425 \$6,269.73 \$6,786.08 plus 5.54% 4.78% of amount over \$148,675 \$186,475

d. Head of household.

If North Dakota taxable income is: Not over \$36,250 \$45,500 Over \$36,250 \$45,500 but not over \$93,650 \$117,450 Over \$93,650 \$117,450 but not over \$151,650 \$190,200 Over \$151,650 \$190,200 but not over \$297,350 \$372,950 Over \$297,350 \$372,950

The tax is equal to: 2.10% 1.81% \$761.25 \$823.55 plus 3.92% 3.38% of amount over \$36,250 \$45,500 \$3,011.33 \$3,255.46 plus 4.34% 3.75% of amount over \$93,650 \$117,450 \$5,528.53 \$5,983.59 plus 5.04% 4.35% of amount over \$151,650 \$190,200 \$12,871.81 \$13,933.21 plus 5.54% 4.78% of amount over \$297,350 \$372,950

Estates and trusts. e.

Page No. 1

If North Dakota taxable income is: Not over \$1,800 \$2,300 Over \$1,800 \$2,300 but not over \$4,250 \$5,350 Over \$4,250 \$5,350 but not over \$6,500 \$8,200 Over \$6,500 \$8,200 but not over \$6,900 \$11,150 Over \$8,900 \$11,150

The tax is equal to: $\frac{2.10\%}{2.10\%} \frac{1.81\%}{1.81\%}$ \$37.80 \$41.63 plus $\frac{3.92\%}{2.300} \frac{3.38\%}{1.33.84} \frac{144.72}{1.40.72}$ plus $\frac{4.34\%}{2.50} \frac{3.75\%}{1.40}$ of amount over \$4,250 \$5,350 \$231.49 \$251.60 plus $\frac{5.04\%}{4.35\%} \frac{4.35\%}{1.40}$ of amount over \$6,500 \$8,200 \$352.45 \$379.92 plus $\frac{5.54\%}{4.78\%} \frac{4.78\%}{1.150}$ of amount over \$8,900 \$11,150"

Page 2, remove lines 1 through 31

Page 3, remove lines 1 through 19

Renumber accordingly