

March 9, 2009

PROPOSED AMENDMENTS TO REENGROSSED HOUSE BILL NO. 1324

Page 1, line 13, after "2007" insert "individual"

Page 1, line 16, after the period insert "However, the payment to a taxpayer, or the combined payment to married taxpayers, whether filing jointly or separately, may not exceed twenty thousand dollars."

Page 2, replace lines 9 through 30 with:

"If North Dakota taxable income is:	The tax is equal to:
Not over <del>\$27,050</del> <u>\$33,950</u>	<del>2.10%</del> <u>1.68%</u>
Over <del>\$27,050</del> <u>\$33,950</u> but not	<del>\$568.05</del> <u>\$570.36</u> plus <del>3.92%</del> <u>3.50%</u>
over <del>\$65,550</del> <u>\$82,250</u>	of amount over <del>\$27,050</del> <u>\$33,950</u>
Over <del>\$65,550</del> <u>\$82,250</u> but not	<del>\$2,077.25</del> <u>\$2,260.86</u> plus <del>4.34%</del> <u>3.92%</u>
over <del>\$136,750</del> <u>\$171,550</u>	of amount over <del>\$65,550</del> <u>\$82,250</u>
Over <del>\$136,750</del> <u>\$171,550</u> but not	<del>\$5,167.33</del> <u>\$5,761.42</u> plus <del>5.04%</del> <u>4.62%</u>
over <del>\$297,350</del> <u>\$372,950</u>	of amount over <del>\$136,750</del> <u>\$171,550</u>
Over <del>\$297,350</del> <u>\$372,950</u>	<del>\$13,261.57</del> <u>\$15,066.10</u> plus <del>5.54%</del> <u>5.12%</u>
	of amount over <del>\$297,350</del> <u>\$372,950</u>

b. Married filing jointly and surviving spouse.

If North Dakota taxable income is:	The tax is equal to:
Not over <del>\$45,200</del> <u>\$56,750</u>	<del>2.10%</del> <u>1.68%</u>
Over <del>\$45,200</del> <u>\$56,750</u> but not	<del>\$949.20</del> <u>\$953.40</u> plus <del>3.92%</del> <u>3.50%</u>
over <del>\$109,250</del> <u>\$137,050</u>	of amount over <del>\$45,200</del> <u>\$56,750</u>
Over <del>\$109,250</del> <u>\$137,050</u> but not	<del>\$3,459.96</del> <u>\$3,763.90</u> plus <del>4.34%</del> <u>3.92%</u>
over <del>\$166,500</del> <u>\$208,850</u>	of amount over <del>\$109,250</del> <u>\$137,050</u>
Over <del>\$166,500</del> <u>\$208,850</u> but not	<del>\$5,944.61</del> <u>\$6,578.46</u> plus <del>5.04%</del> <u>4.62%</u>
over <del>\$297,350</del> <u>\$372,950</u>	of amount over <del>\$166,500</del> <u>\$208,850</u>
Over <del>\$297,350</del> <u>\$372,950</u>	<del>\$12,539.45</del> <u>\$14,159.88</u> plus <del>5.54%</del> <u>5.12%</u>
	of amount over <del>\$297,350</del> <u>\$372,950</u>

c. Married filing separately.

If North Dakota taxable income is:	The tax is equal to:
Not over <del>\$22,600</del> <u>\$28,375</u>	<del>2.10%</del> <u>1.68%</u>
Over <del>\$22,600</del> <u>\$28,375</u> but not	<del>\$474.60</del> <u>\$476.70</u> plus <del>3.92%</del> <u>3.50%</u>
over <del>\$54,625</del> <u>\$68,525</u>	of amount over <del>\$22,600</del> <u>\$28,375</u>
Over <del>\$54,625</del> <u>\$68,525</u> but not	<del>\$1,729.98</del> <u>\$1,881.95</u> plus <del>4.34%</del> <u>3.92%</u>
over <del>\$83,250</del> <u>\$104,425</u>	of amount over <del>\$54,625</del> <u>\$68,525</u>
Over <del>\$83,250</del> <u>\$104,425</u> but not	<del>\$2,972.31</del> <u>\$3,289.23</u> plus <del>5.04%</del> <u>4.62%</u>
over <del>\$148,675</del> <u>\$186,475</u>	of amount over <del>\$83,250</del> <u>\$104,425</u>
Over <del>\$148,675</del> <u>\$186,475</u>	<del>\$6,269.73</del> <u>\$7,079.94</u> plus <del>5.54%</del> <u>5.12%</u>
	of amount over <del>\$148,675</del> <u>\$186,475</u>

d. Head of household.

If North Dakota taxable income is:	The tax is equal to:
Not over <del>\$36,250</del> <u>\$45,500</u>	<del>2.10%</del> <u>1.68%</u>
Over <del>\$36,250</del> <u>\$45,500</u> but not	<del>\$761.25</del> <u>\$764.40</u> plus <del>3.92%</del> <u>3.50%</u>
over <del>\$93,650</del> <u>\$117,450</u>	of amount over <del>\$36,250</del> <u>\$45,500</u>
Over <del>\$93,650</del> <u>\$117,450</u> but not	<del>\$3,011.33</del> <u>\$3,282.65</u> plus <del>4.34%</del> <u>3.92%</u>
over <del>\$151,650</del> <u>\$190,200</u>	of amount over <del>\$93,650</del> <u>\$117,450</u>

Over ~~\$151,650~~ \$190,200 but not  
over ~~\$297,350~~ \$372,950  
Over ~~\$297,350~~ \$372,950

~~\$5,528.53~~ \$6,134.45 plus ~~5.04%~~ 4.62%  
of amount over ~~\$151,650~~ \$190,200  
~~\$12,871.84~~ \$14,577.50 plus ~~5.54%~~ 5.12%  
of amount over ~~\$297,350~~ \$372,950

e. Estates and trusts.

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 ~~\$8,900~~ \$11,150  
Over ~~\$8,900~~ \$11,150

The tax is equal to:

~~2.10%~~ 1.68%  
~~\$37.80~~ \$38.64 plus ~~3.92%~~ 3.50%  
of amount over ~~\$1,800~~ \$2,300  
~~\$133.84~~ \$145.39 plus ~~4.34%~~ 3.92%  
of amount over ~~\$4,250~~ \$5,350  
~~\$231.49~~ \$257.11 plus ~~5.04%~~ 4.62%  
of amount over ~~\$6,500~~ \$8,200  
~~\$352.45~~ \$393.40 plus ~~5.54%~~ 5.12%  
of amount over ~~\$8,900~~ \$11,150"

Page 3, remove lines 1 through 30

Page 4, remove lines 1 and 2

Page 4, line 26, after "**DATE**" insert "**- APPLICATION**"

Page 4, line 27, after the period insert "The income amounts shown in the tax brackets in section 2 of this Act are the income amounts as indexed for taxable year 2009. The tax commissioner shall apply appropriate indexing factors, as determined under subdivision g of subsection 1 of section 57-38-30.3, to the dollar amounts of the brackets to update those amounts for taxable years after 2009."

Renumber accordingly