

PROPOSED AMENDMENTS TO REENGROSSED HOUSE BILL NO. 1324

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

Page 2, replace lines 9 through 30 with:

"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

The tax is equal to:

~~2.10%~~ 1.68%

~~\$568.05~~ \$570.36 plus ~~3.92%~~ 3.50%
of amount over ~~\$27,050~~ \$33,950

~~\$2,077.25~~ \$2,260.86 plus ~~4.34%~~ 3.92%
of amount over ~~\$65,550~~ \$82,250

~~\$5,167.33~~ \$5,761.42 plus ~~5.04%~~ 4.62%
of amount over ~~\$136,750~~ \$171,550

~~\$13,261.57~~ \$15,066.10 plus ~~5.54%~~ 5.12%
of amount over ~~\$297,350~~ \$372,950

b. 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

The tax is equal to:

~~2.10%~~ 1.68%

~~\$949.20~~ \$953.40 plus ~~3.92%~~ 3.50%
of amount over ~~\$45,200~~ \$56,750

~~\$3,459.96~~ \$3,763.90 plus ~~4.34%~~ 3.92%
of amount over ~~\$109,250~~ \$137,050

~~\$5,944.61~~ \$6,578.46 plus ~~5.04%~~ 4.62%
of amount over ~~\$166,500~~ \$208,850

~~\$12,539.45~~ \$14,159.88 plus ~~5.54%~~ 5.12%
of amount over ~~\$297,350~~ \$372,950

c. 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~~ \$186,475

Over ~~\$148,675~~ \$186,475

The tax is equal to:

~~2.10%~~ 1.68%

~~\$474.60~~ \$476.70 plus ~~3.92%~~ 3.50%
of amount over ~~\$22,600~~ \$28,375

~~\$1,729.98~~ \$1,881.95 plus ~~4.34%~~ 3.92%
of amount over ~~\$54,625~~ \$68,525

~~\$2,972.31~~ \$3,289.23 plus ~~5.04%~~ 4.62%
of amount over ~~\$83,250~~ \$104,425

~~\$6,269.73~~ \$7,079.94 plus ~~5.54%~~ 5.12%
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%~~ 1.68%

~~\$761.25~~ \$764.40 plus ~~3.92%~~ 3.50%
of amount over ~~\$36,250~~ \$45,500

~~\$3,011.33~~ \$3,282.65 plus ~~4.34%~~ 3.92%
of amount over ~~\$93,650~~ \$117,450

~~\$5,528.53~~ \$6,134.45 plus ~~5.04%~~ 4.62%
of amount over ~~\$151,650~~ \$190,200

~~\$12,871.81~~ \$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