

March 16, 2009

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~~ \$29,900

Over ~~\$27,050~~ \$29,900 but not
over ~~\$65,550~~ \$90,025

Over ~~\$65,550~~ \$90,025 but not
over ~~\$136,750~~ \$246,425

Over ~~\$136,750~~ but not

over ~~\$297,350~~ \$246,425

Over ~~\$297,350~~

The tax is equal to:

~~2.10%~~ 2.00%

~~\$568.05~~ \$598.00 plus ~~3.92%~~ 3.75%
of amount over ~~\$27,050~~ \$29,900

~~\$2,077.25~~ \$2,852.69 plus ~~4.34%~~ 5.00%
of amount over ~~\$65,550~~ \$90,025

~~\$5,167.33~~ \$10,672.69 plus ~~5.04%~~ 5.50%

of amount over ~~\$136,750~~ \$246,425

~~\$13,261.57~~ plus ~~5.54%~~

of amount over ~~\$297,350~~

b. Married filing jointly and surviving spouse.

If North Dakota taxable income is:

Not over ~~\$45,200~~ \$50,000

Over ~~\$45,200~~ \$50,000 but not
over ~~\$109,250~~ \$150,000

Over ~~\$109,250~~ \$150,000 but not
over ~~\$166,500~~ \$300,000

Over ~~\$166,500~~ but not

over ~~\$297,350~~ \$300,000

Over ~~\$297,350~~

The tax is equal to:

~~2.10%~~ 2.00%

~~\$949.20~~ \$1,000.00 plus ~~3.92%~~ 3.75%
of amount over ~~\$45,200~~ \$50,000

~~\$3,459.96~~ \$4,750.00 plus ~~4.34%~~ 5.00%
of amount over ~~\$109,250~~ \$150,000

~~\$5,944.61~~ \$12,250.00 plus ~~5.04%~~ 5.50%

of amount over ~~\$166,500~~ \$300,000

~~\$12,539.45~~ plus ~~5.54%~~

of amount over ~~\$297,350~~

c. Married filing separately.

If North Dakota taxable income is:

Not over ~~\$22,600~~ \$25,000

Over ~~\$22,600~~ \$25,000 but not
over ~~\$54,625~~ \$75,000

Over ~~\$54,625~~ \$75,000 but not
over ~~\$83,250~~ \$150,000

Over ~~\$83,250~~ but not

over ~~\$148,675~~ \$150,000

Over ~~\$148,675~~

The tax is equal to:

~~2.10%~~ 2.00%

~~\$474.60~~ \$500.00 plus ~~3.92%~~ 3.75%
of amount over ~~\$22,600~~ \$25,000

~~\$1,729.98~~ \$2,375.00 plus ~~4.34%~~ 5.00%
of amount over ~~\$54,625~~ \$75,000

~~\$2,972.31~~ \$6,125.00 plus ~~5.04%~~ 5.50%

of amount over ~~\$83,250~~ \$150,000

~~\$6,269.73~~ plus ~~5.54%~~

of amount over ~~\$148,675~~

d. Head of household.

If North Dakota taxable income is:

Not over ~~\$36,250~~ \$40,100

Over ~~\$36,250~~ \$40,100 but not
over ~~\$93,650~~ \$128,550

Over ~~\$93,650~~ \$128,550 but not
over ~~\$151,650~~ \$273,200

Over ~~\$151,650~~ but not

over ~~\$297,350~~ \$273,200

Over ~~\$297,350~~

The tax is equal to:

~~2.10%~~ 2.00%

~~\$761.25~~ \$802.00 plus ~~3.92%~~ 3.75%
of amount over ~~\$36,250~~ \$40,100

~~\$3,011.33~~ \$4,118.88 plus ~~4.34%~~ 5.00%
of amount over ~~\$93,650~~ \$128,550

~~\$5,528.53~~ \$11,351.38 plus ~~5.04%~~ 5.50%

of amount over ~~\$151,650~~ \$273,200

~~\$12,871.81~~ plus ~~5.54%~~

of amount over ~~\$297,350~~

e. Estates and trusts.

If North Dakota taxable income is:

Not over ~~\$1,800~~ \$2,025

Over ~~\$1,800~~ \$2,025 but not
over ~~\$4,250~~ \$5,850

Over ~~\$4,250~~ \$5,850 but not
over ~~\$6,500~~ \$11,775

Over ~~\$6,500~~ but not

over ~~\$8,900~~ \$11,775

Over ~~\$8,900~~

The tax is equal to:

~~2.10%~~ 2.00%

~~\$37.80~~ \$40.50 plus ~~3.92%~~ 3.75%
of amount over ~~\$1,800~~ \$2,025

~~\$133.84~~ \$183.94 plus ~~4.34%~~ 5.00%
of amount over ~~\$4,250~~ \$5,850

~~\$231.49~~ \$480.19 plus ~~5.04%~~ 5.50%
of amount over ~~\$6,500~~ \$11,775

~~\$352.45~~ plus ~~5.54%~~

of amount over ~~\$8,900~~

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