

January 26, 2009

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.	
If North Dakota taxable income is:	The tax is equal to:
Not over \$27,050 <u>\$33,950</u>	2.10% <u>1.81%</u>
Over \$27,050 <u>\$33,950</u> but not	\$568.05 <u>\$614.50</u> plus 3.92% <u>3.38%</u>
over \$65,550 <u>\$82,250</u>	of amount over \$27,050 <u>\$33,950</u>
Over \$65,550 <u>\$82,250</u> but not	\$2,077.25 <u>\$2,247.04</u> plus 4.34% <u>3.75%</u>
over \$136,750 <u>\$171,550</u>	of amount over \$65,550 <u>\$82,250</u>
Over \$136,750 <u>\$171,550</u> but not	\$5,167.33 <u>\$5,595.79</u> plus 5.04% <u>4.35%</u>
over \$297,350 <u>\$372,950</u>	of amount over \$136,750 <u>\$171,550</u>
Over \$297,350 <u>\$372,950</u>	\$13,261.57 <u>\$14,356.69</u> plus 5.54% <u>4.78%</u>
	of amount over \$297,350 <u>\$372,950</u>
b. Married filing jointly and surviving spouse.	
If North Dakota taxable income is:	The tax is equal to:
Not over \$45,200 <u>\$56,750</u>	2.10% <u>1.81%</u>
Over \$45,200 <u>\$56,750</u> but not	\$949.20 <u>\$1,027.18</u> plus 3.92% <u>3.38%</u>
over \$109,250 <u>\$137,050</u>	of amount over \$45,200 <u>\$56,750</u>
Over \$109,250 <u>\$137,050</u> but not	\$3,459.96 <u>\$3,741.32</u> plus 4.34% <u>3.75%</u>
over \$166,500 <u>\$208,850</u>	of amount over \$109,250 <u>\$137,050</u>
Over \$166,500 <u>\$208,850</u> but not	\$5,944.64 <u>\$6,433.82</u> plus 5.04% <u>4.35%</u>
over \$297,350 <u>\$372,950</u>	of amount over \$166,500 <u>\$208,850</u>
Over \$297,350 <u>\$372,950</u>	\$12,539.45 <u>\$13,572.17</u> plus 5.54% <u>4.78%</u>
	of amount over \$297,350 <u>\$372,950</u>
c. Married filing separately.	
If North Dakota taxable income is:	The tax is equal to:
Not over \$22,600 <u>\$28,375</u>	2.10% <u>1.81%</u>
Over \$22,600 <u>\$28,375</u> but not	\$474.60 <u>\$513.59</u> plus 3.92% <u>3.38%</u>
over \$54,625 <u>\$68,525</u>	of amount over \$22,600 <u>\$28,375</u>
Over \$54,625 <u>\$68,525</u> but not	\$1,729.98 <u>\$1,870.66</u> plus 4.34% <u>3.75%</u>
over \$83,250 <u>\$104,425</u>	of amount over \$54,625 <u>\$68,525</u>
Over \$83,250 <u>\$104,425</u> but not	\$2,972.34 <u>\$3,216.91</u> plus 5.04% <u>4.35%</u>
over \$148,675 <u>\$186,475</u>	of amount over \$83,250 <u>\$104,425</u>
Over \$148,675 <u>\$186,475</u>	\$6,269.73 <u>\$6,786.08</u> plus 5.54% <u>4.78%</u>
	of amount over \$148,675 <u>\$186,475</u>
d. Head of household.	
If North Dakota taxable income is:	The tax is equal to:
Not over \$36,250 <u>\$45,500</u>	2.10% <u>1.81%</u>
Over \$36,250 <u>\$45,500</u> but not	\$761.25 <u>\$823.55</u> plus 3.92% <u>3.38%</u>
over \$93,650 <u>\$117,450</u>	of amount over \$36,250 <u>\$45,500</u>
Over \$93,650 <u>\$117,450</u> but not	\$3,011.33 <u>\$3,255.46</u> plus 4.34% <u>3.75%</u>
over \$151,650 <u>\$190,200</u>	of amount over \$93,650 <u>\$117,450</u>
Over \$151,650 <u>\$190,200</u> but not	\$5,528.53 <u>\$5,983.59</u> plus 5.04% <u>4.35%</u>
over \$297,350 <u>\$372,950</u>	of amount over \$151,650 <u>\$190,200</u>
Over \$297,350 <u>\$372,950</u>	\$12,871.84 <u>\$13,933.21</u> plus 5.54% <u>4.78%</u>
	of amount over \$297,350 <u>\$372,950</u>
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%~~ 1.81%

~~\$37.80~~ \$41.63 plus ~~3.92%~~ 3.38%
of amount over ~~\$1,800~~ \$2,300

~~\$133.84~~ \$144.72 plus ~~4.34%~~ 3.75%
of amount over ~~\$4,250~~ \$5,350

~~\$231.49~~ \$251.60 plus ~~5.04%~~ 4.35%
of amount over ~~\$6,500~~ \$8,200

~~\$352.45~~ \$379.92 plus ~~5.54%~~ 4.78%
of amount over ~~\$8,900~~ \$11,150"

Page 2, remove lines 1 through 31

Page 3, remove lines 1 through 19

Renumber accordingly