

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>1.70%</u>
Over <del>\$27,050</del> <u>\$33,950</u> but not	<del>\$568.05</del> <u>\$577.15</u> plus <del>3.92%</del> <u>3.40%</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>\$2,219.35</u> plus <del>4.34%</del> <u>3.60%</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>\$5,434.15</u> plus <del>5.04%</del> <u>4.25%</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>\$13,993.65</u> plus <del>5.54%</del> <u>5.00%</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>1.70%</u>
Over <del>\$45,200</del> <u>\$56,750</u> but not	<del>\$949.20</del> <u>\$964.75</u> plus <del>3.92%</del> <u>3.40%</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>\$3,694.95</u> plus <del>4.34%</del> <u>3.60%</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>\$6,279.75</u> plus <del>5.04%</del> <u>4.25%</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>\$13,254</u> plus <del>5.54%</del> <u>5.00%</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>1.70%</u>
Over <del>\$22,600</del> <u>\$28,375</u> but not	<del>\$474.60</del> <u>\$482.38</u> plus <del>3.92%</del> <u>3.40%</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>\$1,847.48</u> plus <del>4.34%</del> <u>3.60%</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>\$3,139.88</u> plus <del>5.04%</del> <u>4.25%</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>\$6,627.01</u> plus <del>5.54%</del> <u>5.00%</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>1.70%</u>
Over <del>\$36,250</del> <u>\$45,500</u> but not	<del>\$761.25</del> <u>\$773.50</u> plus <del>3.92%</del> <u>3.40%</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>\$3,219.80</u> plus <del>4.34%</del> <u>3.60%</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~~ \$5,838.80 plus ~~5.04%~~ 4.25%  
of amount over ~~\$151,650~~ \$190,200  
~~\$12,871.84~~ \$13,605.68 plus ~~5.54%~~ 5.00%  
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%~~ 1.70%  
~~\$37.80~~ \$39.10 plus ~~3.92%~~ 3.40%  
of amount over ~~\$1,800~~ \$2,300  
~~\$133.84~~ \$142.80 plus ~~4.34%~~ 3.60%  
of amount over ~~\$4,250~~ \$5,350  
~~\$231.49~~ \$245.40 plus ~~5.04%~~ 4.25%  
of amount over ~~\$6,500~~ \$8,200  
~~\$352.45~~ \$370.78 plus ~~5.54%~~ 5.00%  
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, replace "2010" with "2009" and 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