

PROPOSED AMENDMENTS TO HOUSE BILL NO. 1279

In lieu of the amendments as printed on pages 361 and 362 of the House Journal, House Bill No. 1279 is amended as follows:

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>	2.40% <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>	2.40% <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>	2.40% <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>	2.40% <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