

PROPOSED AMENDMENTS TO HOUSE BILL NO. 1324

Page 2, replace lines 8 through 30 with:

- "a. Single, other than head of household or surviving spouse.
- |                                                                                               |                                                                                                                                   |
|-----------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------|
| 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>1.81%</u>                                                                                                     |
| Over <del>\$27,050</del> <u>\$33,950</u> but not over <del>\$65,550</del> <u>\$82,250</u>     | <del>\$568.05</del> <u>\$614.50</u> plus <del>3.92%</del> <u>3.38%</u> of amount over <del>\$27,050</del> <u>\$33,950</u>         |
| Over <del>\$65,550</del> <u>\$82,250</u> but not over <del>\$136,750</del> <u>\$171,550</u>   | <del>\$2,077.25</del> <u>\$2,247.04</u> plus <del>4.34%</del> <u>3.75%</u> of amount over <del>\$65,550</del> <u>\$82,250</u>     |
| Over <del>\$136,750</del> <u>\$171,550</u> but not over <del>\$297,350</del> <u>\$372,950</u> | <del>\$5,167.33</del> <u>\$5,595.79</u> plus <del>5.04%</del> <u>4.35%</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>\$14,356.69</u> plus <del>5.54%</del> <u>4.78%</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>1.81%</u>                                                                                                     |
| Over <del>\$45,200</del> <u>\$56,750</u> but not over <del>\$109,250</del> <u>\$137,050</u>   | <del>\$949.20</del> <u>\$1,027.18</u> plus <del>3.92%</del> <u>3.38%</u> of amount over <del>\$45,200</del> <u>\$56,750</u>       |
| Over <del>\$109,250</del> <u>\$137,050</u> but not over <del>\$166,500</del> <u>\$208,850</u> | <del>\$3,459.96</del> <u>\$3,741.32</u> plus <del>4.34%</del> <u>3.75%</u> of amount over <del>\$109,250</del> <u>\$137,050</u>   |
| Over <del>\$166,500</del> <u>\$208,850</u> but not over <del>\$297,350</del> <u>\$372,950</u> | <del>\$5,944.61</del> <u>\$6,433.82</u> plus <del>5.04%</del> <u>4.35%</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>\$13,572.17</u> plus <del>5.54%</del> <u>4.78%</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>1.81%</u>                                                                                                   |
| Over <del>\$22,600</del> <u>\$28,375</u> but not over <del>\$54,625</del> <u>\$68,525</u>    | <del>\$474.60</del> <u>\$513.59</u> plus <del>3.92%</del> <u>3.38%</u> of amount over <del>\$22,600</del> <u>\$28,375</u>       |
| Over <del>\$54,625</del> <u>\$68,525</u> but not over <del>\$83,250</del> <u>\$104,425</u>   | <del>\$1,729.98</del> <u>\$1,870.66</u> plus <del>4.34%</del> <u>3.75%</u> of amount over <del>\$54,625</del> <u>\$68,525</u>   |
| Over <del>\$83,250</del> <u>\$104,425</u> but not over <del>\$148,675</del> <u>\$186,475</u> | <del>\$2,972.31</del> <u>\$3,216.91</u> plus <del>5.04%</del> <u>4.35%</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>\$6,786.08</u> plus <del>5.54%</del> <u>4.78%</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>1.81%</u>                                                                                                     |
| Over <del>\$36,250</del> <u>\$45,500</u> but not over <del>\$93,650</del> <u>\$117,450</u>    | <del>\$761.25</del> <u>\$823.55</u> plus <del>3.92%</del> <u>3.38%</u> of amount over <del>\$36,250</del> <u>\$45,500</u>         |
| Over <del>\$93,650</del> <u>\$117,450</u> but not over <del>\$151,650</del> <u>\$190,200</u>  | <del>\$3,011.33</del> <u>\$3,255.46</u> plus <del>4.34%</del> <u>3.75%</u> of amount over <del>\$93,650</del> <u>\$117,450</u>    |
| Over <del>\$151,650</del> <u>\$190,200</u> but not over <del>\$297,350</del> <u>\$372,950</u> | <del>\$5,528.53</del> <u>\$5,983.59</u> plus <del>5.04%</del> <u>4.35%</u> of amount over <del>\$151,650</del> <u>\$190,200</u>   |
| Over <del>\$297,350</del> <u>\$372,950</u>                                                    | <del>\$12,871.81</del> <u>\$13,933.21</u> plus <del>5.54%</del> <u>4.78%</u> of amount over <del>\$297,350</del> <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 3, remove lines 1 through 30

Page 4, remove lines 1 and 2

Renumber accordingly