

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:	The tax is equal to:
Not over \$27,050 <u>\$29,900</u>	2.10% <u>2.00%</u>
Over \$27,050 <u>\$29,900</u> but not	\$568.05 <u>\$598.00</u> plus 3.92% <u>3.75%</u>
over \$65,550 <u>\$90,025</u>	of amount over \$27,050 <u>\$29,900</u>
Over \$65,550 <u>\$90,025</u> but not	\$2,077.25 <u>\$2,852.69</u> plus 4.34% <u>5.00%</u>
over \$136,750 <u>\$246,425</u>	of amount over \$65,550 <u>\$90,025</u>
Over \$136,750 but not	\$5,167.33 <u>\$10,672.69</u> plus 5.04% <u>5.50%</u>
over \$297,350 <u>\$246,425</u>	of amount over \$136,750 <u>\$246,425</u>
Over \$297,350	\$13,261.57 plus 5.54%
	of amount over \$297,350

b. Married filing jointly and surviving spouse.

If North Dakota taxable income is:	The tax is equal to:
Not over \$45,200 <u>\$50,000</u>	2.10% <u>2.00%</u>
Over \$45,200 <u>\$50,000</u> but not	\$949.20 <u>\$1,000.00</u> plus 3.92% <u>3.75%</u>
over \$109,250 <u>\$150,000</u>	of amount over \$45,200 <u>\$50,000</u>
Over \$109,250 <u>\$150,000</u> but not	\$3,459.96 <u>\$4,750.00</u> plus 4.34% <u>5.00%</u>
over \$166,500 <u>\$300,000</u>	of amount over \$109,250 <u>\$150,000</u>
Over \$166,500 but not	\$5,944.61 <u>\$12,250.00</u> plus 5.04% <u>5.50%</u>
over \$297,350 <u>\$300,000</u>	of amount over \$166,500 <u>\$300,000</u>
Over \$297,350	\$12,539.45 plus 5.54%
	of amount over \$297,350

c. Married filing separately.

If North Dakota taxable income is:	The tax is equal to:
Not over \$22,600 <u>\$25,000</u>	2.10% <u>2.00%</u>
Over \$22,600 <u>\$25,000</u> but not	\$474.60 <u>\$500.00</u> plus 3.92% <u>3.75%</u>
over \$54,625 <u>\$75,000</u>	of amount over \$22,600 <u>\$25,000</u>
Over \$54,625 <u>\$75,000</u> but not	\$1,729.98 <u>\$2,375.00</u> plus 4.34% <u>5.00%</u>
over \$83,250 <u>\$150,000</u>	of amount over \$54,625 <u>\$75,000</u>
Over \$83,250 but not	\$2,972.31 <u>\$6,125.00</u> plus 5.04% <u>5.50%</u>
over \$148,675 <u>\$150,000</u>	of amount over \$83,250 <u>\$150,000</u>
Over \$148,675	\$6,269.73 plus 5.54%
	of amount over \$148,675

d. Head of household.

If North Dakota taxable income is:	The tax is equal to:
Not over \$36,250 <u>\$40,100</u>	2.10% <u>2.00%</u>
Over \$36,250 <u>\$40,100</u> but not	\$761.25 <u>\$802.00</u> plus 3.92% <u>3.75%</u>
over \$93,650 <u>\$128,550</u>	of amount over \$36,250 <u>\$40,100</u>
Over \$93,650 <u>\$128,550</u> but not	\$3,011.33 <u>\$4,118.88</u> plus 4.34% <u>5.00%</u>
over \$151,650 <u>\$273,200</u>	of amount over \$93,650 <u>\$128,550</u>
Over \$151,650 but not	\$5,528.53 <u>\$11,351.38</u> plus 5.04% <u>5.50%</u>
over \$297,350 <u>\$273,200</u>	of amount over \$151,650 <u>\$273,200</u>
Over \$297,350	\$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