

PROPOSED AMENDMENTS TO REENGROSSED HOUSE BILL NO. 1324

That the proposed amendments to Reengrossed House Bill No. 1324 as printed on pages 810-832 of the Senate Journal be amended as follows:

Page 821 of the Senate Journal, replace lines 4 through 58 with:

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|---|--|
| "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>1.70%</u> |
| Over \$27,050 <u>\$33,950</u> but not | \$568.05 <u>\$577.15</u> plus 3.92% <u>3.40%</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>\$2,219.35</u> plus 4.34% |
| 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>\$6,094.97</u> plus 5.04% |
| 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>\$16,245.53</u> plus 5.54% |
| | 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>1.70%</u> |
| Over \$45,200 <u>\$56,750</u> but not | \$949.20 <u>\$964.75</u> plus 3.92% <u>3.40%</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>\$3,694.95</u> plus 4.34% |
| 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>\$6,811.07</u> plus 5.04% |
| 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>\$15,081.71</u> plus 5.54% |
| | 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>1.70%</u> |
| Over \$22,600 <u>\$28,375</u> but not | \$474.60 <u>\$482.38</u> plus 3.92% <u>3.40%</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>\$1,847.48</u> plus 4.34% |
| 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>\$3,405.54</u> plus 5.04% |
| 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>\$7,540.86</u> plus 5.54% |
| | 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>1.70%</u> |
| Over \$36,250 <u>\$45,500</u> but not | \$761.25 <u>\$773.50</u> plus 3.92% <u>3.40%</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>\$3,219.80</u> plus 4.34% |
| 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>\$6,377.15</u> plus 5.04% |
| 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>\$15,587.75</u> plus 5.54% |
| | 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%~~ 1.70%
~~\$37.80~~ \$39.10 plus ~~3.92%~~ 3.40%
of amount over ~~\$1,800~~ \$2,300
~~\$133.84~~ \$142.80 plus 4.34%
of amount over ~~\$4,250~~ \$5,350
~~\$231.49~~ \$266.49 plus 5.04%
of amount over ~~\$6,500~~ \$8,200
~~\$352.45~~ \$415.17 plus 5.54%
of amount over ~~\$8,900~~ \$11,150"

Renumber accordingly