

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 \$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% <u>3.60%</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>\$5,434.15</u> plus 5.04% <u>4.25%</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>\$13,993.65</u> plus 5.54% <u>5.00%</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>	2.10% <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% <u>3.60%</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>\$6,279.75</u> plus 5.04% <u>4.25%</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>\$13,254</u> plus 5.54% <u>5.00%</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>	2.10% <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% <u>3.60%</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>\$3,139.88</u> plus 5.04% <u>4.25%</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>\$6,627.01</u> plus 5.54% <u>5.00%</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>	2.10% <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% <u>3.60%</u>
over \$151,650 <u>\$190,200</u>	of amount over \$93,650 <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