

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 ~~\$27,050~~ \$33,950 ~~2.40%~~ 1.81%
Over ~~\$27,050~~ \$33,950 but not ~~\$568.05~~ \$614.50 plus ~~3.92%~~ 3.38%
over ~~\$65,550~~ \$82,250 of amount over ~~\$27,050~~ \$33,950
Over ~~\$65,550~~ \$82,250 but not ~~\$2,077.25~~ \$2,247.04 plus ~~4.34%~~ 3.75%
over ~~\$136,750~~ \$171,550 of amount over ~~\$65,550~~ \$82,250
Over ~~\$136,750~~ \$171,550 but not ~~\$5,167.33~~ \$5,595.79 plus ~~5.04%~~ 4.35%
over ~~\$297,350~~ \$372,950 of amount over ~~\$136,750~~ \$171,550
Over ~~\$297,350~~ \$372,950 ~~\$13,261.57~~ \$14,356.69 plus ~~5.54%~~ 4.78%
of amount over ~~\$297,350~~ \$372,950

b. Married filing jointly and surviving spouse.
If North Dakota taxable income is: The tax is equal to:
Not over ~~\$45,200~~ \$56,750 ~~2.40%~~ 1.81%
Over ~~\$45,200~~ \$56,750 but not ~~\$949.20~~ \$1,027.18 plus ~~3.92%~~ 3.38%
over ~~\$109,250~~ \$137,050 of amount over ~~\$45,200~~ \$56,750
Over ~~\$109,250~~ \$137,050 but not ~~\$3,459.96~~ \$3,741.32 plus ~~4.34%~~ 3.75%
over ~~\$166,500~~ \$208,850 of amount over ~~\$109,250~~ \$137,050
Over ~~\$166,500~~ \$208,850 but not ~~\$5,944.64~~ \$6,433.82 plus ~~5.04%~~ 4.35%
over ~~\$297,350~~ \$372,950 of amount over ~~\$166,500~~ \$208,850
Over ~~\$297,350~~ \$372,950 ~~\$12,539.45~~ \$13,572.17 plus ~~5.54%~~ 4.78%
of amount over ~~\$297,350~~ \$372,950

c. Married filing separately.
If North Dakota taxable income is: The tax is equal to:
Not over ~~\$22,600~~ \$28,375 ~~2.40%~~ 1.81%
Over ~~\$22,600~~ \$28,375 but not ~~\$474.60~~ \$513.59 plus ~~3.92%~~ 3.38%
over ~~\$54,625~~ \$68,525 of amount over ~~\$22,600~~ \$28,375
Over ~~\$54,625~~ \$68,525 but not ~~\$1,729.98~~ \$1,870.66 plus ~~4.34%~~ 3.75%
over ~~\$83,250~~ \$104,425 of amount over ~~\$54,625~~ \$68,525
Over ~~\$83,250~~ \$104,425 but not ~~\$2,972.34~~ \$3,216.91 plus ~~5.04%~~ 4.35%
over ~~\$148,675~~ \$186,475 of amount over ~~\$83,250~~ \$104,425
Over ~~\$148,675~~ \$186,475 ~~\$6,269.73~~ \$6,786.08 plus ~~5.54%~~ 4.78%
of amount over ~~\$148,675~~ \$186,475

d. Head of household.
If North Dakota taxable income is: The tax is equal to:
Not over ~~\$36,250~~ \$45,500 ~~2.40%~~ 1.81%
Over ~~\$36,250~~ \$45,500 but not ~~\$761.25~~ \$823.55 plus ~~3.92%~~ 3.38%
over ~~\$93,650~~ \$117,450 of amount over ~~\$36,250~~ \$45,500
Over ~~\$93,650~~ \$117,450 but not ~~\$3,011.33~~ \$3,255.46 plus ~~4.34%~~ 3.75%
over ~~\$151,650~~ \$190,200 of amount over ~~\$93,650~~ \$117,450
Over ~~\$151,650~~ \$190,200 but not ~~\$5,528.53~~ \$5,983.59 plus ~~5.04%~~ 4.35%
over ~~\$297,350~~ \$372,950 of amount over ~~\$151,650~~ \$190,200
Over ~~\$297,350~~ \$372,950 ~~\$12,871.84~~ \$13,933.21 plus ~~5.54%~~ 4.78%
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%~~ 1.81%
~~\$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