
A BILL FOR AN ACT

RELATING TO TAXATION.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF HAWAII:

1 SECTION 1. Section 235-51, Hawaii Revised Statutes, is
2 amended by amending subsections (a), (b), and (c) to read as
3 follows:

4 "(a) There is hereby imposed on the taxable income of (1)
5 every taxpayer who files a joint return under section 235-93;
6 and (2) every surviving spouse a tax determined in accordance
7 with the following table:

8 In the case of any taxable year beginning after
9 December 31, 2001:

10	If the taxable income is:	The tax shall be:
11	Not over \$4,000	1.40% of taxable income
12	Over \$4,000 but	\$56.00 plus 3.20% of
13	not over \$8,000	excess over \$4,000
14	Over \$8,000 but	\$184.00 plus 5.50% of
15	not over \$16,000	excess over \$8,000
16	Over \$16,000 but	\$624.00 plus 6.40% of
17	not over \$24,000	excess over \$16,000
18	Over \$24,000 but	\$1,136.00 plus 6.80% of



1	not over \$32,000	excess over \$24,000
2	Over \$32,000 but	\$1,680.00 plus 7.20% of
3	not over \$40,000	excess over \$32,000
4	Over \$40,000 but	\$2,256.00 plus 7.60% of
5	not over \$60,000	excess over \$40,000
6	Over \$60,000 but	\$3,776.00 plus 7.90% of
7	not over \$80,000	excess over \$60,000
8	Over \$80,000	\$5,356.00 plus 8.25% of
9		excess over \$80,000.

10 In the case of any taxable year beginning after
 11 December 31, 2006:

12	If the taxable income is:	The tax shall be:
13	Not over \$4,800	1.40% of taxable income
14	Over \$4,800 but	\$67.00 plus 3.20% of
15	not over \$9,600	excess over \$4,800
16	Over \$9,600 but	\$221.00 plus 5.50% of
17	not over \$19,200	excess over \$9,600
18	Over \$19,200 but	\$749.00 plus 6.40% of
19	not over \$28,800	excess over \$19,200
20	Over \$28,800 but	\$1,363.00 plus 6.80% of
21	not over \$38,400	excess over \$28,800
22	Over \$38,400 but	\$2,016.00 plus 7.20% of



1	not over \$48,000	excess over \$38,400
2	Over \$48,000 but	\$2,707.00 plus 7.60% of
3	not over \$72,000	excess over \$48,000
4	Over \$72,000 but	\$4,531.00 plus 7.90% of
5	not over \$96,000	excess over \$72,000
6	Over \$96,000	\$6,427.00 plus 8.25% of
7		excess over \$96,000.

8 In the case of any taxable year beginning after December
9 31, 2008:

10	If the taxable income is:	The tax shall be:
11	Not over \$4,800	1.40% of taxable income
12	Over \$4,800 but	\$67.00 plus 3.20% of
13	not over \$9,600	excess over \$4,800
14	Over \$9,600 but	\$221.00 plus 5.50% of
15	not over \$19,200	excess over \$9,600
16	Over \$19,200 but	\$749.00 plus 6.40% of
17	not over \$28,800	excess over \$19,200
18	Over \$28,800 but	\$1,363.00 plus 6.80% of
19	not over \$38,400	excess over \$28,800
20	Over \$38,400 but	\$2,016.00 plus 7.20% of
21	not over \$48,000	excess over \$38,400
22	Over \$48,000 but	\$2,707.00 plus 7.60% of



1	not over \$72,000	excess over \$48,000
2	Over \$72,000 but	\$4,531.00 plus 7.90% of
3	not over \$96,000	excess over \$72,000
4	Over \$96,000 but	\$6,427.00 plus 8.25% of
5	not over \$300,000	excess over \$96,000
6	Over \$300,000 but	\$23,257.00 plus 9.00% of
7	not over \$350,000	excess over \$300,000
8	Over \$350,000 but	\$27,757.00 plus 10.00% of
9	not over \$400,000	excess over \$350,000
10	Over \$400,000	\$32,757.00 plus 11.00% of
11		excess over \$400,000.

12 In the case of any taxable year beginning after

13 December 31, 2011:

14	<u>If the taxable income is:</u>	<u>The tax shall be:</u>
15	<u>Not over \$24,000</u>	<u>1.00% of taxable income</u>
16	<u>Over \$24,000 but</u>	<u>\$240.00 plus 3.20% of</u>
17	<u>not over \$63,500</u>	<u>excess over \$24,000</u>
18	<u>Over \$63,500 but</u>	<u>\$1,504.00 plus 4.60% of</u>
19	<u>not over \$100,000</u>	<u>excess over \$63,500</u>
20	<u>Over \$100,000 but</u>	<u>\$3,183.00 plus 5.90% of</u>
21	<u>not over \$140,000</u>	<u>excess over \$100,000</u>
22	<u>Over \$140,000 but</u>	<u>\$5,543.00 plus 6.90% of</u>



1	<u>not over \$200,000</u>	<u>excess over \$140,000</u>
2	<u>Over \$200,000</u>	<u>\$9,683.00 plus 8.25% of</u>
3		<u>excess over \$200,000.</u>

4 (b) There is hereby imposed on the taxable income of every
 5 head of a household a tax determined in accordance with the
 6 following table:

7 In the case of any taxable year beginning after
 8 December 31, 2001:

9	If the taxable income is:	The tax shall be:
10	Not over \$3,000	1.40% of taxable income
11	Over \$3,000 but	\$42.00 plus 3.20% of
12	not over \$6,000	excess over \$3,000
13	Over \$6,000 but	\$138.00 plus 5.50% of
14	not over \$12,000	excess over \$6,000
15	Over \$12,000 but	\$468.00 plus 6.40% of
16	not over \$18,000	excess over \$12,000
17	Over \$18,000 but	\$852.00 plus 6.80% of
18	not over \$24,000	excess over \$18,000
19	Over \$24,000 but	\$1,260.00 plus 7.20% of
20	not over \$30,000	excess over \$24,000
21	Over \$30,000 but	\$1,692.00 plus 7.60% of
22	not over \$45,000	excess over \$30,000



1 Over \$45,000 but \$2,832.00 plus 7.90% of
2 not over \$60,000 excess over \$45,000
3 Over \$60,000 \$4,017.00 plus 8.25% of
4 excess over \$60,000.

5 In the case of any taxable year beginning after
6 December 31, 2006:

7	If the taxable income is:	The tax shall be:
8	Not over \$3,600	1.40% of taxable income
9	Over \$3,600 but	\$50.00 plus 3.20% of
10	not over \$7,200	excess over \$3,600
11	Over \$7,200 but	\$166.00 plus 5.50% of
12	not over \$14,400	excess over \$7,200
13	Over \$14,400 but	\$562.00 plus 6.40% of
14	not over \$21,600	excess over \$14,400
15	Over \$21,600 but	\$1,022.00 plus 6.80% of
16	not over \$28,800	excess over \$21,600
17	Over \$28,800 but	\$1,512.00 plus 7.20% of
18	not over \$36,000	excess over \$28,800
19	Over \$36,000 but	\$2,030.00 plus 7.60% of
20	not over \$54,000	excess over \$36,000
21	Over \$54,000 but	\$3,398.00 plus 7.90% of
22	not over \$72,000	excess over \$54,000



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1 Over \$72,000 \$4,820.00 plus 8.25% of
 2 excess over \$72,000.

3 In the case of any taxable year beginning after
 4 December 31, 2008:

5	If the taxable income is:	The tax shall be:
6	Not over \$3,600	1.40% of taxable income
7	Over \$3,600 but	\$50.00 plus 3.20% of
8	not over \$7,200	excess over \$3,600
9	Over \$7,200 but	\$166.00 plus 5.50% of
10	not over \$14,400	excess over \$7,200
11	Over \$14,400 but	\$562.00 plus 6.40% of
12	not over \$21,600	excess over \$14,400
13	Over \$21,600 but	\$1,022.00 plus 6.80% of
14	not over \$28,800	excess over \$21,600
15	Over \$28,800 but	\$1,512.00 plus 7.20% of
16	not over \$36,000	excess over \$28,800
17	Over \$36,000 but	\$2,030.00 plus 7.60% of
18	not over \$54,000	excess over \$36,000
19	Over \$54,000 but	\$3,398.00 plus 7.90% of
20	not over \$72,000	excess over \$54,000
21	Over \$72,000 but	\$4,820.00 plus 8.25% of
22	not over \$225,000	excess over \$72,000

1	Over \$225,000 but	\$17,443.00 plus 9.00% of
2	not over \$262,500	excess over \$225,000
3	Over \$262,500 but	\$20,818.00 plus 10.00% of
4	not over \$300,000	excess over \$262,500
5	Over \$300,000	\$24,568.00 plus 11.00% of
6		excess over \$300,000.

7 In the case of any taxable year beginning after
8 December 31, 2011:

9	<u>If the taxable income is:</u>	<u>The tax shall be:</u>
10	<u>Not over \$18,000</u>	<u>1.00% of taxable income</u>
11	<u>Over \$18,000 but</u>	<u>\$180.00 plus 3.20% of</u>
12	<u>not over \$47,625</u>	<u>excess over \$18,000</u>
13	<u>Over \$47,625 but</u>	<u>\$1,128.00 plus 4.60% of</u>
14	<u>not over \$75,000</u>	<u>excess over \$47,625</u>
15	<u>Over \$75,000 but</u>	<u>\$2,387.25 plus 5.90% of</u>
16	<u>not over \$90,000</u>	<u>excess over \$75,000</u>
17	<u>Over \$90,000 but</u>	<u>\$3,272.25 plus 6.90% of</u>
18	<u>not over \$120,000</u>	<u>excess over \$90,000</u>
19	<u>Over \$120,000 but</u>	<u>\$5,342.00 plus 7.90% of</u>
20	<u>not over \$150,000</u>	<u>excess over \$120,000</u>
21	<u>Over \$150,000</u>	<u>\$7,712.00 plus 8.25% of</u>
22		<u>excess over \$150,000.</u>



1 (c) There is hereby imposed on the taxable income of (1)
2 every unmarried individual (other than a surviving spouse, or
3 the head of a household) and (2) on the taxable income of every
4 married individual who does not make a single return jointly
5 with the individual's spouse under section 235-93 a tax
6 determined in accordance with the following table:

7 In the case of any taxable year beginning after
8 December 31, 2001:

9	If the taxable income is:	The tax shall be:
10	Not over \$2,000	1.40% of taxable income
11	Over \$2,000 but	\$28.00 plus 3.20% of
12	not over \$4,000	excess over \$2,000
13	Over \$4,000 but	\$92.00 plus 5.50% of
14	not over \$8,000	excess over \$4,000
15	Over \$8,000 but	\$312.00 plus 6.40% of
16	not over \$12,000	excess over \$8,000
17	Over \$12,000 but	\$568.00 plus 6.80% of
18	not over \$16,000	excess over \$12,000
19	Over \$16,000 but	\$840.00 plus 7.20% of
20	not over \$20,000	excess over \$16,000
21	Over \$20,000 but	\$1,128.00 plus 7.60% of
22	not over \$30,000	excess over \$20,000



1	Over \$30,000 but	\$1,888.00 plus 7.90% of
2	not over \$40,000	excess over \$30,000
3	Over \$40,000	\$2,678.00 plus 8.25% of
4		excess over \$40,000.
5	In the case of any taxable year beginning after	
6	December 31, 2006:	
7	If the taxable income is:	The tax shall be:
8	Not over \$2,400	1.40% of taxable income
9	Over \$2,400 but	\$34.00 plus 3.20% of
10	not over \$4,800	excess over \$2,400
11	Over \$4,800 but	\$110.00 plus 5.50% of
12	not over \$9,600	excess over \$4,800
13	Over \$9,600 but	\$374.00 plus 6.40% of
14	not over \$14,400	excess over \$9,600
15	Over \$14,400 but	\$682.00 plus 6.80% of
16	not over \$19,200	excess over \$14,400
17	Over \$19,200 but	\$1,008.00 plus 7.20% of
18	not over \$24,000	excess over \$19,200
19	Over \$24,000 but	\$1,354.00 plus 7.60% of
20	not over \$36,000	excess over \$24,000
21	Over \$36,000 but	\$2,266.00 plus 7.90% of
22	not over \$48,000	excess over \$36,000



1	Over \$48,000	\$3,214.00 plus 8.25% of
2		excess over \$48,000.
3	In the case of any taxable year beginning after	
4	December 31, 2008:	
5	If the taxable income is:	The tax shall be:
6	Not over \$2,400	1.40% of taxable income
7	Over \$2,400 but	\$34.00 plus 3.20% of
8	not over \$4,800	excess over \$2,400
9	Over \$4,800 but	\$110.00 plus 5.50% of
10	not over \$9,600	excess over \$4,800
11	Over \$9,600 but	\$374.00 plus 6.40% of
12	not over \$14,400	excess over \$9,600
13	Over \$14,400 but	\$682.00 plus 6.80% of
14	not over \$19,200	excess over \$14,400
15	Over \$19,200 but	\$1,008.00 plus 7.20% of
16	not over \$24,000	excess over \$19,200
17	Over \$24,000 but	\$1,354.00 plus 7.60% of
18	not over \$36,000	excess over \$24,000
19	Over \$36,000 but	\$2,266.00 plus 7.90% of
20	not over \$48,000	excess over \$36,000
21	Over \$48,000 but	\$3,214.00 plus 8.25% of
22	not over \$150,000	excess over \$48,000



1	Over \$150,000 but	\$11,629.00 plus 9.00% of
2	not over \$175,000	excess over \$150,000
3	Over \$175,000 but	\$13,879.00 plus 10.00% of
4	not over \$200,000	excess over \$175,000
5	Over \$200,000	\$16,379.00 plus 11.00% of
6		excess over \$200,000.

7 In the case of any taxable year beginning after
8 December 31, 2011:

9	<u>If the taxable income is:</u>	<u>The tax shall be:</u>
10	<u>Not over \$12,000</u>	<u>1.00% of taxable income</u>
11	<u>Over \$12,000 but</u>	<u>\$120.00 plus 3.20% of</u>
12	<u>not over \$31,750</u>	<u>excess over \$12,000</u>
13	<u>Over \$31,750 but</u>	<u>\$752.00 plus 4.60% of</u>
14	<u>not over \$50,000</u>	<u>excess over \$31,750</u>
15	<u>Over \$50,000 but</u>	<u>\$1,591.50 plus 5.90% of</u>
16	<u>not over \$70,000</u>	<u>excess over \$50,000</u>
17	<u>Over \$70,000 but</u>	<u>\$2,771.50 plus 6.90% of</u>
18	<u>not over \$100,000</u>	<u>excess over \$70,000</u>
19	<u>Over \$100,000</u>	<u>\$4,841.50 plus 8.25% of</u>
20		<u>excess over \$100,000."</u>

21 SECTION 2. New statutory material is underscored.



1 SECTION 3. This Act, upon its approval, shall apply to
2 taxable years beginning after December 31, 2011 provided that
3 the amendments made to section 235-51, Hawaii Revised Statutes,
4 shall not be repealed when that section is reenacted on December
5 31, 2015, pursuant to section 6(3) of Act 60, Session Laws of
6 Hawaii 2009, as amended by section 4 of Act 97, Session Laws of
7 Hawaii 2011.

8

INTRODUCED BY: *Damara Manamoto*

JAN 25 2012



H.B. NO. 2785

Report Title:

Taxation; Individual Income Tax; Rates

Description:

Amends tax brackets and rates for the individual income tax.

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