
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



1	Over \$24,000 but	\$1,136.00 plus 6.80% of
2	not over \$32,000	excess over \$24,000
3	Over \$32,000 but	\$1,680.00 plus 7.20% of
4	not over \$40,000	excess over \$32,000
5	Over \$40,000 but	\$2,256.00 plus 7.60% of
6	not over \$60,000	excess over \$40,000
7	Over \$60,000 but	\$3,776.00 plus 7.90% of
8	not over \$80,000	excess over \$60,000
9	Over \$80,000	\$5,356.00 plus 8.25% of
10		excess over \$80,000.

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

13	If the taxable income is:	The tax shall be:
14	Not over \$4,800	1.40% of taxable income
15	Over \$4,800 but	\$67.00 plus 3.20% of
16	not over \$9,600	excess over \$4,800
17	Over \$9,600 but	\$221.00 plus 5.50% of
18	not over \$19,200	excess over \$9,600
19	Over \$19,200 but	\$749.00 plus 6.40% of
20	not over \$28,800	excess over \$19,200



1	Over \$28,800 but	\$1,363.00 plus 6.80% of
2	not over \$38,400	excess over \$28,800
3	Over \$38,400 but	\$2,016.00 plus 7.20% of
4	not over \$48,000	excess over \$38,400
5	Over \$48,000 but	\$2,707.00 plus 7.60% of
6	not over \$72,000	excess over \$48,000
7	Over \$72,000 but	\$4,531.00 plus 7.90% of
8	not over \$96,000	excess over \$72,000
9	Over \$96,000	\$6,427.00 plus 8.25% of
10		excess over \$96,000.

11 In the case of any taxable year beginning after

12 December 31, 2017:

13	<u>If the taxable income is:</u>	<u>The tax shall be:</u>
14	<u>Not over \$14,000</u>	<u>0% of taxable income</u>
15	<u>Over \$14,000 but</u>	<u>\$221.00 plus 5.50% of</u>
16	<u>not over \$19,200</u>	<u>excess over \$14,000</u>
17	<u>Over \$19,200 but</u>	<u>\$749.00 plus 6.40% of</u>
18	<u>not over \$28,800</u>	<u>excess over \$19,200</u>
19	<u>Over \$28,800 but</u>	<u>\$1,363.00 plus 6.80% of</u>
20	<u>not over \$38,400</u>	<u>excess over \$28,800</u>



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1	<u>Over \$38,400 but</u>	<u>\$2,016.00 plus 7.20% of</u>
2	<u>not over \$48,000</u>	<u>excess over \$38,400</u>
3	<u>Over \$48,000 but</u>	<u>\$2,707.00 plus 7.60% of</u>
4	<u>not over \$72,000</u>	<u>excess over \$48,000</u>
5	<u>Over \$72,000 but</u>	<u>\$4,531.00 plus 7.90% of</u>
6	<u>not over \$96,000</u>	<u>excess over \$72,000</u>
7	<u>Over \$96,000</u>	<u>\$6,427.00 plus 8.25% of</u>
8		<u>excess over \$96,000.</u>

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

12 In the case of any taxable year beginning after
 13 December 31, 2001:

14	If the taxable income is:	The tax shall be:
15	Not over \$3,000	1.40% of taxable income
16	Over \$3,000 but	\$42.00 plus 3.20% of
17	not over \$6,000	excess over \$3,000
18	Over \$6,000 but	\$138.00 plus 5.50% of
19	not over \$12,000	excess over \$6,000
20	Over \$12,000 but	\$468.00 plus 6.40% of
21	not over \$18,000	excess over \$12,000



1	Over \$18,000 but	\$852.00 plus 6.80% of
2	not over \$24,000	excess over \$18,000
3	Over \$24,000 but	\$1,260.00 plus 7.20% of
4	not over \$30,000	excess over \$24,000
5	Over \$30,000 but	\$1,692.00 plus 7.60% of
6	not over \$45,000	excess over \$30,000
7	Over \$45,000 but	\$2,832.00 plus 7.90% of
8	not over \$60,000	excess over \$45,000
9	Over \$60,000	\$4,017.00 plus 8.25% of
10		excess over \$60,000.

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

13	If the taxable income is:	The tax shall be:
14	Not over \$3,600	1.40% of taxable income
15	Over \$3,600 but	\$50.00 plus 3.20% of
16	not over \$7,200	excess over \$3,600
17	Over \$7,200 but	\$166.00 plus 5.50% of
18	not over \$14,400	excess over \$7,200
19	Over \$14,400 but	\$562.00 plus 6.40% of
20	not over \$21,600	excess over \$14,400



1	Over \$21,600 but	\$1,022.00 plus 6.80% of
2	not over \$28,800	excess over \$21,600
3	Over \$28,800 but	\$1,512.00 plus 7.20% of
4	not over \$36,000	excess over \$28,800
5	Over \$36,000 but	\$2,030.00 plus 7.60% of
6	not over \$54,000	excess over \$36,000
7	Over \$54,000 but	\$3,398.00 plus 7.90% of
8	not over \$72,000	excess over \$54,000
9	Over \$72,000	\$4,820.00 plus 8.25% of
10		excess over \$72,000.

11 In the case of any taxable year beginning after

12 December 31, 2017:

13	<u>If the taxable income is:</u>	<u>The tax shall be:</u>
14	<u>Not over \$14,400</u>	<u>0% of taxable income</u>
15	<u>Over \$14,400 but</u>	<u>\$562.00 plus 6.40% of</u>
16	<u>not over \$21,600</u>	<u>excess over \$14,400</u>
17	<u>Over \$21,600 but</u>	<u>\$1,022.00 plus 6.80% of</u>
18	<u>not over \$28,800</u>	<u>excess over \$21,600</u>
19	<u>Over \$28,800 but</u>	<u>\$1,512.00 plus 7.20% of</u>
20	<u>not over \$36,000</u>	<u>excess over \$28,800</u>
21	<u>Over \$36,000 but</u>	<u>\$2,030.00 plus 7.60% of</u>



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1	<u>not over \$54,000</u>	<u>excess over \$36,000</u>
2	<u>Over \$54,000 but</u>	<u>\$3,398.00 plus 7.90% of</u>
3	<u>not over \$72,000</u>	<u>excess over \$54,000</u>
4	<u>Over \$72,000</u>	<u>\$4,820.00 plus 8.25% of</u>
5		<u>excess over \$72,000.</u>

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

12 In the case of any taxable year beginning after
 13 December 31, 2001:

14	If the taxable income is:	The tax shall be:
15	Not over \$2,000	1.40% of taxable income
16	Over \$2,000 but	\$28.00 plus 3.20% of
17	not over \$4,000	excess over \$2,000
18	Over \$4,000 but	\$92.00 plus 5.50% of
19	not over \$8,000	excess over \$4,000
20	Over \$8,000 but	\$312.00 plus 6.40% of
21	not over \$12,000	excess over \$8,000



1	Over \$12,000 but	\$568.00 plus 6.80% of
2	not over \$16,000	excess over \$12,000
3	Over \$16,000 but	\$840.00 plus 7.20% of
4	not over \$20,000	excess over \$16,000
5	Over \$20,000 but	\$1,128.00 plus 7.60% of
6	not over \$30,000	excess over \$20,000
7	Over \$30,000 but	\$1,888.00 plus 7.90% of
8	not over \$40,000	excess over \$30,000
9	Over \$40,000	\$2,678.00 plus 8.25% of
10		excess over \$40,000.

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

13	If the taxable income is:	The tax shall be:
14	Not over \$2,400	1.40% of taxable income
15	Over \$2,400 but	\$34.00 plus 3.20% of
16	not over \$4,800	excess over \$2,400
17	Over \$4,800 but	\$110.00 plus 5.50% of
18	not over \$9,600	excess over \$4,800
19	Over \$9,600 but	\$374.00 plus 6.40% of
20	not over \$14,400	excess over \$9,600



1	Over \$14,400 but	\$682.00 plus 6.80% of
2	not over \$19,200	excess over \$14,400
3	Over \$19,200 but	\$1,008.00 plus 7.20% of
4	not over \$24,000	excess over \$19,200
5	Over \$24,000 but	\$1,354.00 plus 7.60% of
6	not over \$36,000	excess over \$24,000
7	Over \$36,000 but	\$2,266.00 plus 7.90% of
8	not over \$48,000	excess over \$36,000
9	Over \$48,000	\$3,214.00 plus 8.25% of
10		excess over \$48,000.

11 In the case of any taxable year beginning after

12 December 31, 2017:

13	<u>If the taxable income is:</u>	<u>The tax shall be:</u>
14	<u>Not over \$14,400</u>	<u>0% of taxable income</u>
15	<u>Over \$14,400 but</u>	<u>\$682.00 plus 6.80% of</u>
16	<u>not over \$19,200</u>	<u>excess over \$14,400</u>
17	<u>Over \$19,200 but</u>	<u>\$1,008.00 plus 7.20% of</u>
18	<u>not over \$24,000</u>	<u>excess over \$19,200</u>
19	<u>Over \$24,000 but</u>	<u>\$1,354.00 plus 7.60% of</u>
20	<u>not over \$36,000</u>	<u>excess over \$24,000</u>



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1	<u>Over \$36,000 but</u>	<u>\$2,266.00 plus 7.90% of</u>
2	<u>not over \$48,000</u>	<u>excess over \$36,000</u>
3	<u>Over \$48,000</u>	<u>\$3,214.00 plus 8.25% of</u>
4		<u>excess over \$48,000."</u>

5 SECTION 2. Statutory material to be repealed is bracketed
6 and stricken. New statutory material is underscored.

7 SECTION 3. This Act, upon its approval, shall apply to
8 taxable years beginning after December 31, 2016.

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INTRODUCED BY: *James J. Johnson*
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Nicole E. Low

JAN 20 2017



H.B. NO. 375

Report Title:

Income Tax Rates

Description:

Amends income tax rates to negate any income tax liability for those at or below poverty thresholds.

The summary description of legislation appearing on this page is for informational purposes only and is not legislation or evidence of legislative intent.

