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# 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  
5 every:

6           (1) Taxpayer who files a joint return under section  
7                 235-93; and

8           (2) Surviving spouse,

9 a tax determined in accordance with the following table:

10           In the case of any taxable year beginning after  
11 December 31, 2001:

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



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1	Over \$16,000 but	\$624.00 plus 6.40% of
2	not over \$24,000	excess over \$16,000
3	Over \$24,000 but	\$1,136.00 plus 6.80% of
4	not over \$32,000	excess over \$24,000
5	Over \$32,000 but	\$1,680.00 plus 7.20% of
6	not over \$40,000	excess over \$32,000
7	Over \$40,000 but	\$2,256.00 plus 7.60% of
8	not over \$60,000	excess over \$40,000
9	Over \$60,000 but	\$3,776.00 plus 7.90% of
10	not over \$80,000	excess over \$60,000
11	Over \$80,000	\$5,356.00 plus 8.25% of
12		excess over \$80,000.

13 In the case of any taxable year beginning after  
 14 December 31, 2006:

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



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1	not over \$28,800	excess over \$19,200
2	Over \$28,800 but	\$1,363.00 plus 6.80% of
3	not over \$38,400	excess over \$28,800
4	Over \$38,400 but	\$2,016.00 plus 7.20% of
5	not over \$48,000	excess over \$38,400
6	Over \$48,000 but	\$2,707.00 plus 7.60% of
7	not over \$72,000	excess over \$48,000
8	Over \$72,000 but	\$4,531.00 plus 7.90% of
9	not over \$96,000	excess over \$72,000
10	Over \$96,000	\$6,427.00 plus 8.25% of
11		excess over \$96,000.

12 In the case of any taxable year beginning after  
13 December 31, 2017:

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



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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 but	\$6,427.00 plus 8.25% of
10	not over \$300,000	excess over \$96,000
11	Over \$300,000 but	\$23,257.00 plus 9.00% of
12	not over \$350,000	excess over \$300,000
13	Over \$350,000 but	\$27,757.00 plus 10.00% of
14	not over \$400,000	excess over \$350,000
15	Over \$400,000	\$32,757.00 plus 11.00% of
16		excess over \$400,000.

17 In the case of any taxable year beginning after

18 December 31, 2020:

19	<u>If the taxable income is:</u>	<u>The tax shall be:</u>
20	<u>Not over \$4,800</u>	<u>1.40% of taxable income</u>
21	<u>Over \$4,800 but</u>	<u>\$67.00 plus 3.20% of</u>



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1	<u>not over \$9,600</u>	<u>excess over \$4,800</u>
2	<u>Over \$9,600 but</u>	<u>\$221.00 plus 5.50% of</u>
3	<u>not over \$19,200</u>	<u>excess over \$9,600</u>
4	<u>Over \$19,200 but</u>	<u>\$749.00 plus 6.40% of</u>
5	<u>not over \$28,800</u>	<u>excess over \$19,200</u>
6	<u>Over \$28,800 but</u>	<u>\$1,363.00 plus 6.80% of</u>
7	<u>not over \$38,400</u>	<u>excess over \$28,800</u>
8	<u>Over \$38,400 but</u>	<u>\$2,016.00 plus 7.20% of</u>
9	<u>not over \$48,000</u>	<u>excess over \$38,400</u>
10	<u>Over \$48,000 but</u>	<u>\$2,707.00 plus 7.60% of</u>
11	<u>not over \$72,000</u>	<u>excess over \$48,000</u>
12	<u>Over \$72,000 but</u>	<u>\$4,531.00 plus 7.90% of</u>
13	<u>not over \$96,000</u>	<u>excess over \$72,000</u>
14	<u>Over \$96,000 but</u>	<u>\$6,427.00 plus 8.25% of</u>
15	<u>not over \$200,000</u>	<u>excess over \$96,000</u>
16	<u>Over \$200,000 but</u>	<u>\$15,007.00 plus 9.00% of</u>
17	<u>not over \$300,000</u>	<u>excess over \$200,000</u>
18	<u>Over \$300,000 but</u>	<u>\$24,007.00 plus 10.00% of</u>
19	<u>not over \$400,000</u>	<u>excess over \$300,000</u>
20	<u>Over \$400,000 but</u>	<u>\$34,007.00 plus 11.00% of</u>
21	<u>not over \$500,000</u>	<u>excess over \$400,000</u>



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1	<u>Over \$500,000 but</u>	<u>\$45,007.00 plus 12.00% of</u>
2	<u>not over \$600,000</u>	<u>excess over \$500,000</u>
3	<u>Over \$600,000</u>	<u>\$57,007.00 plus 13.00% of</u>
4		<u>excess over \$600,000.</u>

5 (b) There is hereby imposed on the taxable income of every  
6 head of a household a tax determined in accordance with the  
7 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 \$3,000	1.40% of taxable income
12 Over \$3,000 but	\$42.00 plus 3.20% of
13 not over \$6,000	excess over \$3,000
14 Over \$6,000 but	\$138.00 plus 5.50% of
15 not over \$12,000	excess over \$6,000
16 Over \$12,000 but	\$468.00 plus 6.40% of
17 not over \$18,000	excess over \$12,000
18 Over \$18,000 but	\$852.00 plus 6.80% of
19 not over \$24,000	excess over \$18,000
20 Over \$24,000 but	\$1,260.00 plus 7.20% of
21 not over \$30,000	excess over \$24,000



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1	Over \$30,000 but	\$1,692.00 plus 7.60% of
2	not over \$45,000	excess over \$30,000
3	Over \$45,000 but	\$2,832.00 plus 7.90% of
4	not over \$60,000	excess over \$45,000
5	Over \$60,000	\$4,017.00 plus 8.25% of
6		excess over \$60,000.

7 In the case of any taxable year beginning after  
8 December 31, 2006:

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



# H.B. NO. 2375

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

6 In the case of any taxable year beginning after  
7 December 31, 2017:

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





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1	Over \$54,000 but	\$3,398.00 plus 7.90% of
2	not over \$72,000	excess over \$54,000
3	Over \$72,000 but	\$4,820.00 plus 8.25% of
4	not over \$225,000	excess over \$72,000
5	Over \$225,000 but	\$17,443.00 plus 9.00% of
6	not over \$262,500	excess over \$225,000
7	Over \$262,500 but	\$20,818.00 plus 10.00% of
8	not over \$300,000	excess over \$262,500
9	Over \$300,000	\$24,568.00 plus 11.00% of
10		excess over \$300,000.

11 In the case of any taxable year beginning after  
 12 December 31, 2020:

13	<u>If the taxable income is:</u>	<u>The tax shall be:</u>
14	<u>Not over \$3,600</u>	<u>1.40% of taxable income</u>
15	<u>Over \$3,600 but</u>	<u>\$50.00 plus 3.20% of</u>
16	<u>not over \$7,200</u>	<u>excess over \$3,600</u>
17	<u>Over \$7,200 but</u>	<u>\$166.00 plus 5.50% of</u>
18	<u>not over \$14,400</u>	<u>excess over \$7,200</u>
19	<u>Over \$14,400 but</u>	<u>\$562.00 plus 6.40% of</u>
20	<u>not over \$21,600</u>	<u>excess over \$14,400</u>
21	<u>Over \$21,600 but</u>	<u>\$1,022.00 plus 6.80% of</u>



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1	<u>not over \$28,800</u>	<u>excess over \$21,600</u>
2	<u>Over \$28,800 but</u>	<u>\$1,512.00 plus 7.20% of</u>
3	<u>not over \$36,000</u>	<u>excess over \$28,800</u>
4	<u>Over \$36,000 but</u>	<u>\$2,030.00 plus 7.60% of</u>
5	<u>not over \$54,000</u>	<u>excess over \$36,000</u>
6	<u>Over \$54,000 but</u>	<u>\$3,398.00 plus 7.90% of</u>
7	<u>not over \$72,000</u>	<u>excess over \$54,000</u>
8	<u>Over \$72,000 but</u>	<u>\$4,820.00 plus 8.25% of</u>
9	<u>not over \$150,000</u>	<u>excess over \$72,000</u>
10	<u>Over \$150,000 but</u>	<u>\$11,255.00 plus 9.00% of</u>
11	<u>not over \$225,000</u>	<u>excess over \$150,000</u>
12	<u>Over \$225,000 but</u>	<u>\$18,005.00 plus 10.00% of</u>
13	<u>not over \$300,000</u>	<u>excess over \$225,000</u>
14	<u>Over \$300,000 but</u>	<u>\$25,505.00 plus 11.00% of</u>
15	<u>not over \$375,000</u>	<u>excess over \$300,000</u>
16	<u>Over \$375,000 but</u>	<u>\$33,755.00 plus 12.00% of</u>
17	<u>not over \$450,000</u>	<u>excess over \$375,000</u>
18	<u>Over \$450,000</u>	<u>\$42,755.00 plus 13.00% of</u>
19		<u>excess over \$450,000.</u>

20 (c) There is hereby imposed on the taxable income of (1)  
 21 every unmarried individual (other than a surviving spouse, or



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1 the head of a household) and (2) on the taxable income of every  
 2 married individual who does not make a single return jointly  
 3 with the individual's spouse under section 235-93 a tax  
 4 determined in accordance with the following table:

5 In the case of any taxable year beginning after  
 6 December 31, 2001:

7	If the taxable income is:	The tax shall be:
8	Not over \$2,000	1.40% of taxable income
9	Over \$2,000 but	\$28.00 plus 3.20% of
10	not over \$4,000	excess over \$2,000
11	Over \$4,000 but	\$92.00 plus 5.50% of
12	not over \$8,000	excess over \$4,000
13	Over \$8,000 but	\$312.00 plus 6.40% of
14	not over \$12,000	excess over \$8,000
15	Over \$12,000 but	\$568.00 plus 6.80% of
16	not over \$16,000	excess over \$12,000
17	Over \$16,000 but	\$840.00 plus 7.20% of
18	not over \$20,000	excess over \$16,000
19	Over \$20,000 but	\$1,128.00 plus 7.60% of
20	not over \$30,000	excess over \$20,000
21	Over \$30,000 but	\$1,888.00 plus 7.90% of







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1	not over \$150,000	excess over \$48,000
2	Over \$150,000 but	\$11,629.00 plus 9.00% of
3	not over \$175,000	excess over \$150,000
4	Over \$175,000 but	\$13,879.00 plus 10.00% of
5	not over \$200,000	excess over \$175,000
6	Over \$200,000	\$16,379.00 plus 11.00% of
7		excess over \$200,000.

8 In the case of any taxable year beginning after  
9 December 31, 2020:

10	<u>If the taxable income is:</u>	<u>The tax shall be:</u>
11	<u>Not over \$2,400</u>	<u>1.40% of taxable income</u>
12	<u>Over \$2,400 but</u>	<u>\$34.00 plus 3.20% of</u>
13	<u>not over \$4,800</u>	<u>excess over \$2,400</u>
14	<u>Over \$4,800 but</u>	<u>\$110.00 plus 5.50% of</u>
15	<u>not over \$9,600</u>	<u>excess over \$4,800</u>
16	<u>Over \$9,600 but</u>	<u>\$374.00 plus 6.40% of</u>
17	<u>not over \$14,400</u>	<u>excess over \$9,600</u>
18	<u>Over \$14,400 but</u>	<u>\$682.00 plus 6.80% of</u>
19	<u>not over \$19,200</u>	<u>excess over \$14,400</u>
20	<u>Over \$19,200 but</u>	<u>\$1,008.00 plus 7.20% of</u>
21	<u>not over \$24,000</u>	<u>excess over \$19,200</u>



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1	<u>Over \$24,000 but</u>	<u>\$1,354.00 plus 7.60% of</u>
2	<u>not over \$36,000</u>	<u>excess over \$24,000</u>
3	<u>Over \$36,000 but</u>	<u>\$2,266.00 plus 7.90% of</u>
4	<u>not over \$48,000</u>	<u>excess over \$36,000</u>
5	<u>Over \$48,000 but</u>	<u>\$3,214.00 plus 8.25% of</u>
6	<u>not over \$100,000</u>	<u>excess over \$48,000</u>
7	<u>Over \$100,000 but</u>	<u>\$7,504.00 plus 9.00% of</u>
8	<u>not over \$150,000</u>	<u>excess over \$150,000</u>
9	<u>Over \$150,000 but</u>	<u>\$12,004.00 plus 10.00% of</u>
10	<u>not over \$200,000</u>	<u>excess over \$175,000</u>
11	<u>Over \$200,000 but</u>	<u>\$17,004.00 plus 11.00% of</u>
12	<u>not over \$250,000</u>	<u>excess over \$200,000</u>
13	<u>Over \$250,000 but</u>	<u>\$22,504.00 plus 12.00% of</u>
14	<u>not over \$300,000</u>	<u>excess over \$250,000</u>
15	<u>Over \$300,000</u>	<u>\$28,504.00 plus 13.00% of</u>
16		<u>excess over \$300,000."</u>

17 SECTION 2. New statutory material is underscored.

18 SECTION 3. This Act, upon its approval, shall apply to  
19 taxable years beginning after December 31, 2020.

20

INTRODUCED BY: \_\_\_\_\_

*Don B/R*

JAN 22 2020



# H.B. NO. 2385

**Report Title:**

Income Tax; Tax Rates

**Description:**

Changes income tax rates for taxable years beginning after 12/31/2020.

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

