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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 (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



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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
21	Over \$28,800 but	\$1,363.00 plus 6.80% of



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

10 In the case of any taxable year beginning after December  
 11 31, 2017:

12	<u>If the taxable income is:</u>	<u>The tax shall be:</u>
13	<u>Not over \$4,800</u>	<u>1.40% of taxable income</u>
14	<u>Over \$4,800 but</u>	<u>\$67.00 plus 3.20% of</u>
15	<u>not over \$9,600</u>	<u>excess over \$4,800</u>
16	<u>Over \$9,600 but</u>	<u>\$221.00 plus 5.50% of</u>
17	<u>not over \$19,200</u>	<u>excess over \$9,600</u>
18	<u>Over \$19,200 but</u>	<u>\$749.00 plus 6.40% of</u>
19	<u>not over \$28,800</u>	<u>excess over \$19,200</u>
20	<u>Over \$28,800 but</u>	<u>\$1,363.00 plus 6.80% of</u>
21	<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 but</u>	<u>\$6,427.00 plus 8.25% of</u>
8	<u>not over \$300,000</u>	<u>excess over \$96,000</u>
9	<u>Over \$300,000 but</u>	<u>\$23,257.00 plus 9.00% of</u>
10	<u>not over \$350,000</u>	<u>excess over \$300,000</u>
11	<u>Over \$350,000 but</u>	<u>\$27,757.00 plus 10.00% of</u>
12	<u>not over \$400,000</u>	<u>excess over \$350,000</u>
13	<u>Over \$400,000</u>	<u>\$32,757.00 plus 11.00% of</u>
14		<u>excess over \$400,000.</u>

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

18 In the case of any taxable year beginning after  
 19 December 31, 2001:

20	If the taxable income is:	The tax shall be:
21	Not over \$3,000	1.40% of taxable income



1	Over \$3,000 but	\$42.00 plus 3.20% of
2	not over \$6,000	excess over \$3,000
3	Over \$6,000 but	\$138.00 plus 5.50% of
4	not over \$12,000	excess over \$6,000
5	Over \$12,000 but	\$468.00 plus 6.40% of
6	not over \$18,000	excess over \$12,000
7	Over \$18,000 but	\$852.00 plus 6.80% of
8	not over \$24,000	excess over \$18,000
9	Over \$24,000 but	\$1,260.00 plus 7.20% of
10	not over \$30,000	excess over \$24,000
11	Over \$30,000 but	\$1,692.00 plus 7.60% of
12	not over \$45,000	excess over \$30,000
13	Over \$45,000 but	\$2,832.00 plus 7.90% of
14	not over \$60,000	excess over \$45,000
15	Over \$60,000	\$4,017.00 plus 8.25% of
16		excess over \$60,000.

17 In the case of any taxable year beginning after  
18 December 31, 2006:

19	If the taxable income is:	The tax shall be:
20	Not over \$3,600	1.40% of taxable income
21	Over \$3,600 but	\$50.00 plus 3.20% of



1	not over \$7,200	excess over \$3,600
2	Over \$7,200 but	\$166.00 plus 5.50% of
3	not over \$14,400	excess over \$7,200
4	Over \$14,400 but	\$562.00 plus 6.40% of
5	not over \$21,600	excess over \$14,400
6	Over \$21,600 but	\$1,022.00 plus 6.80% of
7	not over \$28,800	excess over \$21,600
8	Over \$28,800 but	\$1,512.00 plus 7.20% of
9	not over \$36,000	excess over \$28,800
10	Over \$36,000 but	\$2,030.00 plus 7.60% of
11	not over \$54,000	excess over \$36,000
12	Over \$54,000 but	\$3,398.00 plus 7.90% of
13	not over \$72,000	excess over \$54,000
14	Over \$72,000	\$4,820.00 plus 8.25% of
15		excess over \$72,000.

16 In the case of any taxable year beginning after

17 December 31, 2017:

18	<u>If the taxable income is:</u>	<u>The tax shall be:</u>
19	<u>Not over \$3,600</u>	<u>1.40% of taxable income</u>
20	<u>Over \$3,600 but</u>	<u>\$50.00 plus 3.20% of</u>
21	<u>not over \$7,200</u>	<u>excess over \$3,600</u>



1	<u>Over \$7,200 but</u>	<u>\$166.00 plus 5.50% of</u>
2	<u>not over \$14,400</u>	<u>excess over \$7,200</u>
3	<u>Over \$14,400 but</u>	<u>\$562.00 plus 6.40% of</u>
4	<u>not over \$21,600</u>	<u>excess over \$14,400</u>
5	<u>Over \$21,600 but</u>	<u>\$1,022.00 plus 6.80% of</u>
6	<u>not over \$28,800</u>	<u>excess over \$21,600</u>
7	<u>Over \$28,800 but</u>	<u>\$1,512.00 plus 7.20% of</u>
8	<u>not over \$36,000</u>	<u>excess over \$28,800</u>
9	<u>Over \$36,000 but</u>	<u>\$2,030.00 plus 7.60% of</u>
10	<u>not over \$54,000</u>	<u>excess over \$36,000</u>
11	<u>Over \$54,000 but</u>	<u>\$3,398.00 plus 7.90% of</u>
12	<u>not over \$72,000</u>	<u>excess over \$54,000</u>
13	<u>Over \$72,000 but</u>	<u>\$4,820.00 plus 8.25% of</u>
14	<u>not over \$225,000</u>	<u>excess over \$72,000</u>
15	<u>Over \$225,000 but</u>	<u>\$17,443.00 plus 9.00% of</u>
16	<u>not over \$262,500</u>	<u>excess over \$225,000</u>
17	<u>Over \$262,500 but</u>	<u>\$20,818.00 plus 10.00% of</u>
18	<u>not over \$300,000</u>	<u>excess over \$262,500</u>
19	<u>Over \$300,000</u>	<u>\$24,568.00 plus 11.00% of</u>
20		<u>excess over \$300,000.</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:

If the taxable income is:	The tax shall be:
Not over \$2,000	1.40% of taxable income
Over \$2,000 but not over \$4,000	\$28.00 plus 3.20% of excess over \$2,000
Over \$4,000 but not over \$8,000	\$92.00 plus 5.50% of excess over \$4,000
Over \$8,000 but not over \$12,000	\$312.00 plus 6.40% of excess over \$8,000
Over \$12,000 but not over \$16,000	\$568.00 plus 6.80% of excess over \$12,000
Over \$16,000 but not over \$20,000	\$840.00 plus 7.20% of excess over \$16,000
Over \$20,000 but	\$1,128.00 plus 7.60% of





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1	not over \$30,000	excess over \$20,000
2	Over \$30,000 but	\$1,888.00 plus 7.90% of
3	not over \$40,000	excess over \$30,000
4	Over \$40,000	\$2,678.00 plus 8.25% of
5		excess over \$40,000.

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

8	If the taxable income is:	The tax shall be:
9	Not over \$2,400	1.40% of taxable income
10	Over \$2,400 but	\$34.00 plus 3.20% of
11	not over \$4,800	excess over \$2,400
12	Over \$4,800 but	\$110.00 plus 5.50% of
13	not over \$9,600	excess over \$4,800
14	Over \$9,600 but	\$374.00 plus 6.40% of
15	not over \$14,400	excess over \$9,600
16	Over \$14,400 but	\$682.00 plus 6.80% of
17	not over \$19,200	excess over \$14,400
18	Over \$19,200 but	\$1,008.00 plus 7.20% of
19	not over \$24,000	excess over \$19,200
20	Over \$24,000 but	\$1,354.00 plus 7.60% of
21	not over \$36,000	excess over \$24,000



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

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

<u>If the taxable income is:</u>	<u>The tax shall be:</u>
7 <u>Not over \$2,400</u>	8 <u>1.40% of taxable income</u>
9 <u>Over \$2,400 but</u>	9 <u>\$34.00 plus 3.20% of</u>
10 <u>not over \$4,800</u>	10 <u>excess over \$2,400</u>
11 <u>Over \$4,800 but</u>	11 <u>\$110.00 plus 5.50% of</u>
12 <u>not over \$9,600</u>	12 <u>excess over \$4,800</u>
13 <u>Over \$9,600 but</u>	13 <u>\$374.00 plus 6.40% of</u>
14 <u>not over \$14,400</u>	14 <u>excess over \$9,600</u>
15 <u>Over \$14,400 but</u>	15 <u>\$682.00 plus 6.80% of</u>
16 <u>not over \$19,200</u>	16 <u>excess over \$14,400</u>
17 <u>Over \$19,200 but</u>	17 <u>\$1,008.00 plus 7.20% of</u>
18 <u>not over \$24,000</u>	18 <u>excess over \$19,200</u>
19 <u>Over \$24,000 but</u>	19 <u>\$1,354.00 plus 7.60% of</u>
20 <u>not over \$36,000</u>	20 <u>excess over \$24,000</u>
21 <u>Over \$36,000 but</u>	21 <u>\$2,266.00 plus 7.90% of</u>



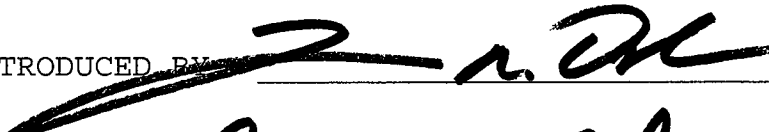
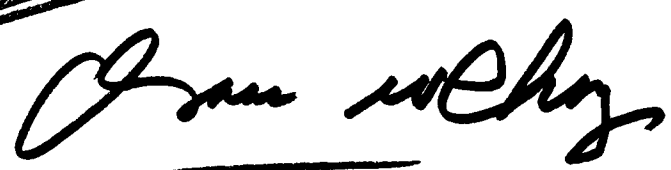
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1	<u>not over \$48,000</u>	<u>excess over \$36,000</u>
2	<u>Over \$48,000 but</u>	<u>\$3,214.00 plus 8.25% of</u>
3	<u>not over \$150,000</u>	<u>excess over \$48,000</u>
4	<u>Over \$150,000 but</u>	<u>\$11,629.00 plus 9.00% of</u>
5	<u>not over \$175,000</u>	<u>excess over \$150,000</u>
6	<u>Over \$175,000 but</u>	<u>\$13,879.00 plus 10.00% of</u>
7	<u>not over \$200,000</u>	<u>excess over \$175,000</u>
8	<u>Over \$200,000</u>	<u>\$16,379.00 plus 11.00% of</u>
9		<u>excess over \$200,000."</u>

10 SECTION 2. New statutory material is underscored.

11 SECTION 3. This Act, upon its approval, shall apply to  
12 taxable years beginning after December 31, 2017.

13

INTRODUCED BY   


JAN 23 2017



# H.B. NO. 921

**Report Title:**

Income Tax Rates

**Description:**

Increases the income tax for high income brackets. Applies to taxable years beginning after 12/31/2017.

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

