
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) to (c) to read as follows:

3 "(a) There is hereby imposed on the taxable income of
4 every:

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

7 (2) Surviving spouse,

8 a tax determined in accordance with the following table:

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

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



H.B. NO. 150

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

18 In the case of any taxable year beginning after

19 December 31, 2022:

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



1	<u>Over \$4,800 but</u>	<u>\$67.00 plus 3.20% of</u>
2	<u>not over \$9,600</u>	<u>excess over \$4,800</u>
3	<u>Over \$9,600 but</u>	<u>\$221.00 plus 5.50% of</u>
4	<u>not over \$19,200</u>	<u>excess over \$9,600</u>
5	<u>Over \$19,200 but</u>	<u>\$749.00 plus 6.40% of</u>
6	<u>not over \$28,800</u>	<u>excess over \$19,200</u>
7	<u>Over \$28,800 but</u>	<u>\$1,363.00 plus 6.80% of</u>
8	<u>not over \$38,400</u>	<u>excess over \$28,800</u>
9	<u>Over \$38,400 but</u>	<u>\$2,016.00 plus 7.20% of</u>
10	<u>not over \$48,000</u>	<u>excess over \$38,400</u>
11	<u>Over \$48,000 but</u>	<u>\$2,707.00 plus 7.60% of</u>
12	<u>not over \$72,000</u>	<u>excess over \$48,000</u>
13	<u>Over \$72,000 but</u>	<u>\$4,531.00 plus 7.90% of</u>
14	<u>not over \$96,000</u>	<u>excess over \$72,000</u>
15	<u>Over \$96,000 but</u>	<u>\$6,427.00 plus 8.25% of</u>
16	<u>not over \$200,000</u>	<u>excess over \$96,000</u>
17	<u>Over \$200,000 but</u>	<u>\$4,531.00 plus 9.00% of</u>
18	<u>not over \$300,000</u>	<u>excess over \$72,000</u>
19	<u>Over \$300,000 but</u>	<u>\$2,016.00 plus 10.00% of</u>
20	<u>not over \$400,000</u>	<u>excess over \$38,400</u>
21	<u>Over \$400,000 but</u>	<u>\$749.00 plus 11.00% of</u>



1	<u>not over \$450,000</u>	<u>excess over \$19,200</u>
2	<u>Over \$450,000 but</u>	<u>\$67.00 plus 12.00% of</u>
3	<u>not over \$500,000</u>	<u>excess over \$4,800</u>
4	<u>Over \$500,000</u>	<u>13.00% of all taxable</u>
5		<u>income.</u>

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

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

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



H.B. NO. 150

1	not over \$36,000	excess over \$28,800
2	Over \$36,000 but	\$2,030.00 plus 7.60% of
3	not over \$54,000	excess over \$36,000
4	Over \$54,000 but	\$3,398.00 plus 7.90% of
5	not over \$72,000	excess over \$54,000
6	Over \$72,000 but	\$4,820.00 plus 8.25% of
7	not over \$225,000	excess over \$72,000
8	Over \$225,000 but	\$17,443.00 plus 9.00% of
9	not over \$262,500	excess over \$225,000
10	Over \$262,500 but	\$20,818.00 plus 10.00% of
11	not over \$300,000	excess over \$262,500
12	Over \$300,000	\$24,568.00 plus 11.00% of
13		excess over \$300,000.

14 In the case of any taxable year beginning after

15 December 31, 2022:

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



1	<u>Over \$14,400 but</u>	<u>\$562.00 plus 6.40% of</u>
2	<u>not over \$21,600</u>	<u>excess over \$14,400</u>
3	<u>Over \$21,600 but</u>	<u>\$1,022.00 plus 6.80% of</u>
4	<u>not over \$28,800</u>	<u>excess over \$21,600</u>
5	<u>Over \$28,800 but</u>	<u>\$1,512.00 plus 7.20% of</u>
6	<u>not over \$36,000</u>	<u>excess over \$28,800</u>
7	<u>Over \$36,000 but</u>	<u>\$2,030.00 plus 7.60% of</u>
8	<u>not over \$54,000</u>	<u>excess over \$36,000</u>
9	<u>Over \$54,000 but</u>	<u>\$3,398.00 plus 7.90% of</u>
10	<u>not over \$72,000</u>	<u>excess over \$54,000</u>
11	<u>Over \$72,000 but</u>	<u>\$4,820.00 plus 8.25% of</u>
12	<u>not over \$150,000</u>	<u>excess over \$72,000</u>
13	<u>Over \$150,000 but</u>	<u>\$3,398.00 plus 9.00% of</u>
14	<u>not over \$225,000</u>	<u>excess over \$54,000</u>
15	<u>Over \$225,000 but</u>	<u>\$1,512.00 plus 10.00% of</u>
16	<u>not over \$300,000</u>	<u>excess over \$28,800</u>
17	<u>Over \$300,000 but</u>	<u>\$562.00 plus 11.00% of</u>
18	<u>not over \$350,000</u>	<u>excess over \$14,400</u>
19	<u>Over \$350,000 but</u>	<u>\$50.00 plus 12.00% of</u>
20	<u>not over \$400,000</u>	<u>excess over \$3,600</u>
21	<u>Over \$400,000</u>	<u>13.00% of all taxable</u>



1 income.

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

8 In the case of any taxable year beginning after
9 December 31, 2017:

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



1	Over \$24,000 but	\$1,354.00 plus 7.60% of
2	not over \$36,000	excess over \$24,000
3	Over \$36,000 but	\$2,266.00 plus 7.90% of
4	not over \$48,000	excess over \$36,000
5	Over \$48,000 but	\$3,214.00 plus 8.25% of
6	not over \$150,000	excess over \$48,000
7	Over \$150,000 but	\$11,629.00 plus 9.00% of
8	not over \$175,000	excess over \$150,000
9	Over \$175,000 but	\$13,879.00 plus 10.00% of
10	not over \$200,000	excess over \$175,000
11	Over \$200,000	\$16,379.00 plus 11.00% of
12		excess over \$200,000.

13 In the case of any taxable year beginning after
14 December 31, 2022:

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



1	<u>not over \$14,400</u>	<u>excess over \$9,600</u>
2	<u>Over \$14,400 but</u>	<u>\$682.00 plus 6.80% of</u>
3	<u>not over \$19,200</u>	<u>excess over \$14,400</u>
4	<u>Over \$19,200 but</u>	<u>\$1,008.00 plus 7.20% of</u>
5	<u>not over \$24,000</u>	<u>excess over \$19,200</u>
6	<u>Over \$24,000 but</u>	<u>\$1,354.00 plus 7.60% of</u>
7	<u>not over \$36,000</u>	<u>excess over \$24,000</u>
8	<u>Over \$36,000 but</u>	<u>\$2,266.00 plus 7.90% of</u>
9	<u>not over \$48,000</u>	<u>excess over \$36,000</u>
10	<u>Over \$48,000 but</u>	<u>\$3,214.00 plus 8.25% of</u>
11	<u>not over \$100,000</u>	<u>excess over \$48,000</u>
12	<u>Over \$100,000 but</u>	<u>\$2,266.00 plus 9.00% of</u>
13	<u>not over \$150,000</u>	<u>excess over \$36,000</u>
14	<u>Over \$150,000 but</u>	<u>\$1,008.00 plus 10.00% of</u>
15	<u>not over \$200,000</u>	<u>excess over \$19,200</u>
16	<u>Over \$200,000 but</u>	<u>\$374.00 plus 11.00% of</u>
17	<u>not over \$250,000</u>	<u>excess over \$9,600</u>
18	<u>Over \$250,000 but</u>	<u>\$34.00 plus 12.00% of</u>
19	<u>not over \$300,000</u>	<u>excess over \$2,400</u>
20	<u>Over \$300,000</u>	<u>13.00% of all taxable</u>
21		<u>income."</u>



1 SECTION 2. New statutory material is underscored.

2 SECTION 3. This Act, upon its approval, shall apply to
3 taxable years beginning after December 31, 2022.

4

INTRODUCED BY:

Amy Peruso

JAN 17 2023



H.B. NO. 150

Report Title:

Personal Income Tax; Tax Brackets; Tax Rates

Description:

Increases personal income tax revenues for high earning taxpayers by establishing new income tax brackets and rates that are applied against a broader level of taxable income for taxable years beginning after 12/31/2022.

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

