
A BILL FOR AN ACT

RELATING TO INCOME TAX.

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 **"PART III. INDIVIDUAL INCOME TAX**

5 **§235-51 Tax imposed on individuals; rates.** (a) There is
6 hereby imposed on the taxable income of every:

7 (1) Taxpayer who files a joint return under section 235-
8 93; and

9 (2) Surviving spouse,

10 a tax determined in accordance with the following table:

11

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

14	If the taxable income is:	The tax shall be:
15	Not over \$4,800	[1.40%] <u>0.70%</u> of taxable
16	income	



1	Over \$4,800 but	\$67.00 plus [3.20%]
2	<u>1.60%</u> of	
3	not over \$9,600	excess over \$4,800
4	Over \$9,600 but	\$221.00 plus [5.50%]
5	<u>2.75%</u> of	
6	not over \$19,200	excess over \$9,600
7	Over \$19,200 but	\$749.00 plus [6.40%]
8	<u>3.20%</u> of	
9	not over \$28,800	excess over \$19,200
10	Over \$28,800 but	\$1,363.00 plus [6.80%]
11	<u>3.40%</u> of	
12	not over \$38,400	excess over \$28,800
13	Over \$38,400 but	\$2,016.00 plus [7.20%]
14	<u>3.60%</u> of	
15	not over \$48,000	excess over \$38,400
16	Over \$48,000 but	\$2,707.00 plus [7.60%]
17	<u>3.80%</u> of	
18	not over \$72,000	excess over \$48,000
19	Over \$72,000 but	\$4,531.00 plus [7.90%]
20	<u>3.95%</u> of	
21	not over \$96,000	excess over \$72,000



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

9

10 (b) There is hereby imposed on the taxable income of every

11 head of a household a tax determined in accordance with the

12 following table:

13

14 In the case of any taxable year beginning after December

15 31, 2017:

16	If the taxable income is:	The tax shall be:
17	Not over \$3,600	[1.40%] <u>0.70%</u> of taxable
18	income	
19	Over \$3,600 but	\$50.00 plus [3.20%]
20	<u>1.60%</u> of	
21	not over \$7,200	excess over \$3,600



1	Over \$7,200 but	\$166.00 plus [5.50%]
2	<u>2.75%</u> of	
3	not over \$14,400	excess over \$7,200
4	Over \$14,400 but	\$562.00 plus [6.40%]
5	<u>3.20%</u> of	
6	not over \$21,600	excess over \$14,400
7	Over \$21,600 but	\$1,022.00 plus [6.80%]
8	<u>3.40%</u> of	
9	not over \$28,800	excess over \$21,600
10	Over \$28,800 but	\$1,512.00 plus [7.20%]
11	<u>3.60%</u> of	
12	not over \$36,000	excess over \$28,800
13	Over \$36,000 but	\$2,030.00 plus [7.60%]
14	<u>3.80%</u> of	
15	not over \$54,000	excess over \$36,000
16	Over \$54,000 but	\$3,398.00 plus [7.90%]
17	<u>3.95%</u> of	
18	not over \$72,000	excess over \$54,000
19	Over \$72,000 but	\$4,820.00 plus 8.25% of
20	not over \$225,000	excess over \$72,000
21	Over \$225,000 but	\$17,443.00 plus 9.00% of



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

6

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

13

14 In the case of any taxable year beginning after December
15 31, 2017:

16	If the taxable income is:	The tax shall be:
17	Not over \$2,400	[1.40%] <u>0.70%</u> of taxable
18	income	
19	Over \$2,400 but	\$34.00 plus [3.20%]
20	<u>1.60%</u> of	
21	not over \$4,800	excess over \$2,400



1	Over \$4,800 but	\$110.00 plus [5.50%]
2	<u>2.75%</u> of	
3	not over \$9,600	excess over \$4,800
4	Over \$9,600 but	\$374.00 plus [6.40%]
5	<u>3.20%</u> of	
6	not over \$14,400	excess over \$9,600
7	Over \$14,400 but	\$682.00 plus [6.80%]
8	<u>3.40%</u> of	
9	not over \$19,200	excess over \$14,400
10	Over \$19,200 but	\$1,008.00 plus [7.20%]
11	<u>3.60%</u> of	
12	not over \$24,000	excess over \$19,200
13	Over \$24,000 but	\$1,354.00 plus [7.60%]
14	<u>3.80%</u> of	
15	not over \$36,000	excess over \$24,000
16	Over \$36,000 but	\$2,266.00 plus [7.90%]
17	<u>3.95%</u> of	
18	not over \$48,000	excess over \$36,000
19	Over \$48,000 but	\$3,214.00 plus 8.25% of
20	not over \$150,000	excess over \$48,000
21	Over \$150,000 but	\$11,629.00 plus 9.00% of



H.B. NO. 2733

Report Title:

Income Tax Rate; Cost of Living; Affordability

Description:

Reduces the tax rate by fifty per cent for all tax brackets except the highest four.

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