
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, 2017:~~

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



1	Over \$19,200 but	\$749.00 plus 6.40% of
2	not over \$28,800	excess over \$19,200
3	Over \$28,800 but	\$1,363.00 plus 6.80% of
4	not over \$38,400	excess over \$28,800
5	Over \$38,400 but	\$2,016.00 plus 7.20% of
6	not over \$48,000	excess over \$38,400
7	Over \$48,000 but	\$2,707.00 plus 7.60% of
8	not over \$72,000	excess over \$48,000
9	Over \$72,000 but	\$4,531.00 plus 7.90% of
10	not over \$96,000	excess over \$72,000
11	Over \$96,000 but	\$6,427.00 plus 8.25% of
12	not over \$300,000	excess over \$96,000
13	Over \$300,000 but	\$23,257.00 plus 9.00% of
14	not over \$350,000	excess over \$300,000
15	Over \$350,000 but	\$27,757.00 plus 10.00% of
16	not over \$400,000	excess over \$350,000
17	Over \$400,000	\$32,757.00 plus 11.00% of
18		excess over \$400,000.]



1	<u>In the case of any taxable year beginning after</u>	
2	<u>December 31, 2026:</u>	
3	<u>If the taxable income is:</u>	<u>The tax shall be:</u>
4	<u>Not over \$19,200</u>	<u>1.40% of taxable income</u>
5	<u>Over \$19,200 but</u>	<u>\$269.00 plus 3.20% of</u>
6	<u>not over \$28,800</u>	<u>excess over \$19,200</u>
7	<u>Over \$28,800 but</u>	<u>\$576.00 plus 5.50% of</u>
8	<u>not over \$38,400</u>	<u>excess over \$28,800</u>
9	<u>Over \$38,400 but</u>	<u>\$1,104.00 plus 6.40% of</u>
10	<u>not over \$48,000</u>	<u>excess over \$38,400</u>
11	<u>Over \$48,000 but</u>	<u>\$1,718.00 plus 6.80% of</u>
12	<u>not over \$72,000</u>	<u>excess over \$48,000</u>
13	<u>Over \$72,000 but</u>	<u>\$3,350.00 plus 7.20% of</u>
14	<u>not over \$96,000</u>	<u>excess over \$72,000</u>
15	<u>Over \$96,000 but</u>	<u>\$5,078.00 plus 7.60% of</u>
16	<u>not over \$250,000</u>	<u>excess over \$96,000</u>
17	<u>Over \$250,000 but</u>	<u>\$16,782.00 plus 7.90% of</u>
18	<u>not over \$350,000</u>	<u>excess over \$250,000</u>
19	<u>Over \$350,000 but</u>	<u>\$24,682.00 plus 8.25% of</u>
20	<u>not over \$450,000</u>	<u>excess over \$350,000</u>
21	<u>Over \$450,000 but</u>	<u>\$32,932.00 plus 9.00% of</u>



1	<u>not over \$550,000</u>	<u>excess over \$450,000</u>
2	<u>Over \$550,000 but</u>	<u>\$41,932.00 plus 10.00% of</u>
3	<u>not over \$650,000</u>	<u>excess over \$550,000</u>
4	<u>Over \$650,000</u>	<u>\$51,932.00 plus 11.00% of</u>
5		<u>excess over \$600,000.</u>
6	<u>In the case of any taxable year beginning after</u>	
7	<u>December 31, 2028:</u>	
8	<u>If the taxable income is:</u>	<u>The tax shall be:</u>
9	<u>Not over \$28,800</u>	<u>1.40% of taxable income</u>
10	<u>Over \$28,800 but</u>	<u>\$403.00 plus 3.20% of</u>
11	<u>not over \$38,400</u>	<u>excess over \$28,800</u>
12	<u>Over \$38,400 but</u>	<u>\$710.00 plus 5.50% of</u>
13	<u>not over \$48,000</u>	<u>excess over \$38,400</u>
14	<u>Over \$48,000 but</u>	<u>\$1,238.00 plus 6.40% of</u>
15	<u>not over \$72,000</u>	<u>excess over \$48,000</u>
16	<u>Over \$72,000 but</u>	<u>\$2,774.00 plus 6.80% of</u>
17	<u>not over \$96,000</u>	<u>excess over \$72,000</u>
18	<u>Over \$96,000 but</u>	<u>\$4,406.00 plus 7.20% of</u>
19	<u>not over \$250,000</u>	<u>excess over \$96,000</u>
20	<u>Over \$250,000 but</u>	<u>\$15,494.00 plus 7.60% of</u>
21	<u>not over \$350,000</u>	<u>excess over \$250,000</u>



1	<u>Over \$350,000 but</u>	<u>\$23,094.00 plus 7.90% of</u>
2	<u>not over \$450,000</u>	<u>excess over \$350,000</u>
3	<u>Over \$450,000 but</u>	<u>\$30,994.00 plus 8.25% of</u>
4	<u>not over \$550,000</u>	<u>excess over \$450,000</u>
5	<u>Over \$550,000 but</u>	<u>\$39,224.00 plus 9.00% of</u>
6	<u>not over \$650,000</u>	<u>excess over \$550,000</u>
7	<u>Over \$650,000 but</u>	<u>\$48,224.00 plus 10.00% of</u>
8	<u>not over \$800,000</u>	<u>excess over \$650,000</u>
9	<u>Over \$800,000</u>	<u>\$63,224.00 plus 11.00% of</u>
10		<u>excess over \$800,000.</u>

11 In the case of any taxable year beginning after
12 December 31, 2030:

13	<u>If the taxable income is:</u>	<u>The tax shall be:</u>
14	<u>Not over \$38,400</u>	<u>1.40% of taxable income</u>
15	<u>Over \$38,400 but</u>	<u>\$538.00 plus 3.20% of</u>
16	<u>not over \$48,000</u>	<u>excess over \$38,400</u>
17	<u>Over \$48,000 but</u>	<u>\$845.00 plus 5.50% of</u>
18	<u>not over \$72,000</u>	<u>excess over \$48,000</u>
19	<u>Over \$72,000 but</u>	<u>\$2,165.00 plus 6.40% of</u>
20	<u>not over \$96,000</u>	<u>excess over \$72,000</u>
21	<u>Over \$96,000 but</u>	<u>\$3,701.00 plus 6.80% of</u>



1	<u>not over \$250,000</u>	<u>excess over \$96,000</u>
2	<u>Over \$250,000 but</u>	<u>\$14,173.00 plus 7.20% of</u>
3	<u>not over \$350,000</u>	<u>excess over \$250,000</u>
4	<u>Over \$350,000 but</u>	<u>\$21,373.00 plus 7.60% of</u>
5	<u>not over \$450,000</u>	<u>excess over \$350,000</u>
6	<u>Over \$450,000 but</u>	<u>\$28,973.00 plus 7.90% of</u>
7	<u>not over \$550,000</u>	<u>excess over \$450,000</u>
8	<u>Over \$550,000 but</u>	<u>\$36,873.00 plus 8.25% of</u>
9	<u>not over \$650,000</u>	<u>excess over \$550,000</u>
10	<u>Over \$650,000 but</u>	<u>\$45,123.00 plus 9.00% of</u>
11	<u>not over \$800,000</u>	<u>excess over \$650,000</u>
12	<u>Over \$800,000 but</u>	<u>\$58,623.00 plus 10.00% of</u>
13	<u>not over \$950,000</u>	<u>excess over \$800,000</u>
14	<u>Over \$950,000</u>	<u>\$73,623.00 plus 11.00% of</u>
15		<u>excess over \$950,000.</u>

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

19 ~~[In the case of any taxable year beginning after~~
 20 ~~December 31, 2017:~~

21 ~~If the taxable income is: The tax shall be:~~



1	Not over \$3,600	1.40% of taxable income
2	Over \$3,600 but	\$50.00 plus 3.20% of
3	not over \$7,200	excess over \$3,600
4	Over \$7,200 but	\$166.00 plus 5.50% of
5	not over \$14,400	excess over \$7,200
6	Over \$14,400 but	\$562.00 plus 6.40% of
7	not over \$21,600	excess over \$14,400
8	Over \$21,600 but	\$1,022.00 plus 6.80% of
9	not over \$28,800	excess over \$21,600
10	Over \$28,800 but	\$1,512.00 plus 7.20% of
11	not over \$36,000	excess over \$28,800
12	Over \$36,000 but	\$2,030.00 plus 7.60% of
13	not over \$54,000	excess over \$36,000
14	Over \$54,000 but	\$3,398.00 plus 7.90% of
15	not over \$72,000	excess over \$54,000
16	Over \$72,000 but	\$4,820.00 plus 8.25% of
17	not over \$225,000	excess over \$72,000
18	Over \$225,000 but	\$17,443.00 plus 9.00% of
19	not over \$262,500	excess over \$225,000
20	Over \$262,500 but	\$20,818.00 plus 10.00% of
21	not over \$300,000	excess over \$262,500



1 ~~Over \$300,000~~ ~~\$24,568.00 plus 11.00% of~~
2 ~~excess over \$300,000.]~~

3 In the case of any taxable year beginning after
4 December 31, 2026:

	<u>If the taxable income is:</u>	<u>The tax shall be:</u>
5	<u>Not over \$19,200</u>	<u>1.40% of taxable income</u>
6	<u>Over \$19,200 but</u>	<u>\$269.00 plus 3.20% of</u>
7	<u>not over \$28,800</u>	<u>excess over \$19,200</u>
8	<u>Over \$28,800 but</u>	<u>\$576.00 plus 5.50% of</u>
9	<u>not over \$38,400</u>	<u>excess over \$28,800</u>
10	<u>Over \$38,400 but</u>	<u>\$1,104.00 plus 6.40% of</u>
11	<u>not over \$48,000</u>	<u>excess over \$38,400</u>
12	<u>Over \$48,000 but</u>	<u>\$1,718.00 plus 6.80% of</u>
13	<u>not over \$72,000</u>	<u>excess over \$48,000</u>
14	<u>Over \$72,000 but</u>	<u>\$3,350.00 plus 7.20% of</u>
15	<u>not over \$96,000</u>	<u>excess over \$72,000</u>
16	<u>Over \$96,000 but</u>	<u>\$5,078.00 plus 7.60% of</u>
17	<u>not over \$250,000</u>	<u>excess over \$96,000</u>
18	<u>Over \$250,000 but</u>	<u>\$16,782.00 plus 7.90% of</u>
19	<u>not over \$350,000</u>	<u>excess over \$250,000</u>
20	<u>Over \$350,000 but</u>	<u>\$24,682.00 plus 8.25% of</u>
21		



1	<u>not over \$450,000</u>	<u>excess over \$350,000</u>
2	<u>Over \$450,000 but</u>	<u>\$32,932.00 plus 9.00% of</u>
3	<u>not over \$550,000</u>	<u>excess over \$450,000</u>
4	<u>Over \$550,000 but</u>	<u>\$41,932.00 plus 10.00% of</u>
5	<u>not over \$650,000</u>	<u>excess over \$550,000</u>
6	<u>Over \$650,000</u>	<u>\$51,932.00 plus 11.00% of</u>
7		<u>excess over \$650,000.</u>

8 In the case of any taxable year beginning after
9 December 31, 2028:

10	<u>If the taxable income is:</u>	<u>The tax shall be:</u>
11	<u>Not over \$21,600</u>	<u>1.40% of taxable income</u>
12	<u>Over \$21,600 but</u>	<u>\$302.00 plus 3.20% of</u>
13	<u>not over \$28,800</u>	<u>excess over \$21,600</u>
14	<u>Over \$28,800 but</u>	<u>\$532.00 plus 5.50% of</u>
15	<u>not over \$36,000</u>	<u>excess over \$28,800</u>
16	<u>Over \$36,000 but</u>	<u>\$928.00 plus 6.40% of</u>
17	<u>not over \$54,000</u>	<u>excess over \$36,000</u>
18	<u>Over \$54,000 but</u>	<u>\$2,080.00 plus 6.80% of</u>
19	<u>not over \$72,000</u>	<u>excess over \$54,000</u>
20	<u>Over \$72,000 but</u>	<u>\$3,304.00 plus 7.20% of</u>
21	<u>not over \$187,500</u>	<u>excess over \$72,000</u>



1	<u>Over \$187,500 but</u>	<u>\$11,620.00 plus 7.60% of</u>
2	<u>not over \$262,500</u>	<u>excess over \$187,500</u>
3	<u>Over \$262,500 but</u>	<u>\$17,320.00 plus 7.90% of</u>
4	<u>not over \$337,500</u>	<u>excess over \$262,500</u>
5	<u>Over \$337,500 but</u>	<u>\$23,245.00 plus 8.25% of</u>
6	<u>not over \$412,500</u>	<u>excess over \$337,500</u>
7	<u>Over \$412,500 but</u>	<u>\$29,432.00 plus 9.00% of</u>
8	<u>not over \$487,500</u>	<u>excess over \$412,500</u>
9	<u>Over \$487,500 but</u>	<u>\$36,182.00 plus 10.00% of</u>
10	<u>not over \$600,000</u>	<u>excess over \$487,500</u>
11	<u>Over \$600,000</u>	<u>\$47,432.00 plus 11.00% of</u>
12		<u>excess over \$600,000.</u>

13 In the case of any taxable year beginning after
14 December 31, 2030:

15	<u>If the taxable income is:</u>	<u>The tax shall be:</u>
16	<u>Not over \$28,800</u>	<u>1.40% of taxable income</u>
17	<u>Over \$28,800 but</u>	<u>\$403.00 plus 3.20% of</u>
18	<u>not over \$36,000</u>	<u>excess over \$28,800</u>
19	<u>Over \$36,000 but</u>	<u>\$633.00 plus 5.50% of</u>
20	<u>not over \$54,000</u>	<u>excess over \$36,000</u>
21	<u>Over \$54,000 but</u>	<u>\$1,623.00 plus 6.40% of</u>



1	<u>not over \$72,000</u>	<u>excess over \$54,000</u>
2	<u>Over \$72,000 but</u>	<u>\$2,775.00 plus 6.80% of</u>
3	<u>not over \$187,500</u>	<u>excess over \$72,000</u>
4	<u>Over \$187,500 but</u>	<u>\$10,629.00 plus 7.20% of</u>
5	<u>not over \$262,500</u>	<u>excess over \$187,500</u>
6	<u>Over \$262,500 but</u>	<u>\$16,029.00 plus 7.60% of</u>
7	<u>not over \$337,500</u>	<u>excess over \$262,500</u>
8	<u>Over \$337,500 but</u>	<u>\$21,729.00 plus 7.90% of</u>
9	<u>not over \$412,500</u>	<u>excess over \$337,500</u>
10	<u>Over \$412,500 but</u>	<u>\$27,654.00 plus 8.25% of</u>
11	<u>not over \$487,500</u>	<u>excess over \$412,500</u>
12	<u>Over \$487,500 but</u>	<u>\$33,842.00 plus 9.00% of</u>
13	<u>not over \$600,000</u>	<u>excess over \$487,500</u>
14	<u>Over \$600,000 but</u>	<u>\$43,967.00 plus 10.00% of</u>
15	<u>not over \$712,500</u>	<u>excess over \$600,000</u>
16	<u>Over \$712,500</u>	<u>\$55,217.00 plus 11.00% of</u>
17		<u>excess over \$712,500.</u>

18 (c) There is hereby imposed on the taxable income of (1)
19 every unmarried individual (other than a surviving spouse, or
20 the head of a household) and (2) on the taxable income of every
21 married individual who does not make a single return jointly



1 with the individual's spouse under section 235-93 a tax
2 determined in accordance with the following table:

3 ~~[In the case of any taxable year beginning after~~
4 ~~December 31, 2017:~~

5	If the taxable income is:	The tax shall be:
6	Not over \$2,400	1.40% of taxable income
7	Over \$2,400 but	\$34.00 plus 3.20% of
8	not over \$4,800	excess over \$2,400
9	Over \$4,800 but	\$110.00 plus 5.50% of
10	not over \$9,600	excess over \$4,800
11	Over \$9,600 but	\$374.00 plus 6.40% of
12	not over \$14,400	excess over \$9,600
13	Over \$14,400 but	\$682.00 plus 6.80% of
14	not over \$19,200	excess over \$14,400
15	Over \$19,200 but	\$1,008.00 plus 7.20% of
16	not over \$24,000	excess over \$19,200
17	Over \$24,000 but	\$1,354.00 plus 7.60% of
18	not over \$36,000	excess over \$24,000
19	Over \$36,000 but	\$2,266.00 plus 7.90% of
20	not over \$48,000	excess over \$36,000
21	Over \$48,000 but	\$3,214.00 plus 8.25% of



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, 2026:

<u>If the taxable income is:</u>	<u>The tax shall be:</u>
<u>Not over \$9,600</u>	<u>1.40% of taxable income</u>
<u>Over \$9,600 but</u>	<u>\$134.00 plus 3.20% of</u>
<u>not over \$14,400</u>	<u>excess over \$9,600</u>
<u>Over \$14,400 but</u>	<u>\$288.00 plus 5.50% of</u>
<u>not over \$19,200</u>	<u>excess over \$14,400</u>
<u>Over \$19,200 but</u>	<u>\$552.00 plus 6.40% of</u>
<u>not over \$24,000</u>	<u>excess over \$19,200</u>
<u>Over \$24,000 but</u>	<u>\$859.00 plus 6.80% of</u>
<u>not over \$36,000</u>	<u>excess over \$24,000</u>
<u>Over \$36,000 but</u>	<u>\$1,675.00 plus 7.20% of</u>
<u>not over \$48,000</u>	<u>excess over \$36,000</u>



1	<u>Over \$48,000 but</u>	<u>\$2,539.00 plus 7.60% of</u>
2	<u>not over \$125,000</u>	<u>excess over \$48,000</u>
3	<u>Over \$125,000 but</u>	<u>\$8,391.00 plus 7.90% of</u>
4	<u>not over \$175,000</u>	<u>excess over \$125,000</u>
5	<u>Over \$175,000 but</u>	<u>\$12,341.00 plus 8.25% of</u>
6	<u>not over \$225,000</u>	<u>excess over \$175,000</u>
7	<u>Over \$225,000 but</u>	<u>\$16,466.00 plus 9.00% of</u>
8	<u>not over \$275,000</u>	<u>excess over \$225,000</u>
9	<u>Over \$275,000 but</u>	<u>\$20,966.00 plus 10.00% of</u>
10	<u>not over \$325,000</u>	<u>excess over \$275,000</u>
11	<u>Over \$325,000</u>	<u>\$25,966.00 plus 11.00% of</u>
12		<u>excess over \$325,000.</u>

13 In the case of any taxable year beginning after
14 December 31, 2028:

15	<u>If the taxable income is:</u>	<u>The tax shall be:</u>
16	<u>Not over \$14,400</u>	<u>1.40% of taxable income</u>
17	<u>Over \$14,400 but</u>	<u>\$202.00 plus 3.20% of</u>
18	<u>not over \$19,200</u>	<u>excess over \$14,400</u>
19	<u>Over \$19,200 but</u>	<u>\$356.00 plus 5.50% of</u>
20	<u>not over \$24,000</u>	<u>excess over \$19,200</u>
21	<u>Over \$24,000 but</u>	<u>\$620.00 plus 6.40% of</u>



1	<u>not over \$36,000</u>	<u>excess over \$24,000</u>
2	<u>Over \$36,000 but</u>	<u>\$1,388.00 plus 6.80% of</u>
3	<u>not over \$48,000</u>	<u>excess over \$36,000</u>
4	<u>Over \$48,000 but</u>	<u>\$2,204.00 plus 7.20% of</u>
5	<u>not over \$125,000</u>	<u>excess over \$48,000</u>
6	<u>Over \$125,000 but</u>	<u>\$7,748.00 plus 7.60% of</u>
7	<u>not over \$175,000</u>	<u>excess over \$125,000</u>
8	<u>Over \$175,000 but</u>	<u>\$11,548.00 plus 7.90% of</u>
9	<u>not over \$225,000</u>	<u>excess over \$175,000</u>
10	<u>Over \$225,000 but</u>	<u>\$15,498.00 plus 8.25% of</u>
11	<u>not over \$275,000</u>	<u>excess over \$225,000</u>
12	<u>Over \$275,000 but</u>	<u>\$19,623.00 plus 9.00% of</u>
13	<u>not over \$325,000</u>	<u>excess over \$275,000</u>
14	<u>Over \$325,000 but</u>	<u>\$24,123.00 plus 10.00% of</u>
15	<u>not over \$400,000</u>	<u>excess over \$325,000</u>
16	<u>Over \$400,000</u>	<u>\$31,623.00 plus 11.00% of</u>
17		<u>excess over \$400,000.</u>

18 In the case of any taxable year beginning after

19 December 31, 2030:

20	<u>If the taxable income is:</u>	<u>The tax shall be:</u>
21	<u>Not over \$19,200</u>	<u>1.40% of taxable income</u>



1	<u>Over \$19,200 but</u>	<u>\$269.00 plus 3.20% of</u>
2	<u>not over \$24,000</u>	<u>excess over \$19,200</u>
3	<u>Over \$24,000 but</u>	<u>\$423.00 plus 5.50% of</u>
4	<u>not over \$36,000</u>	<u>excess over \$24,000</u>
5	<u>Over \$36,000 but</u>	<u>\$1,083.00 plus 6.40% of</u>
6	<u>not over \$48,000</u>	<u>excess over \$36,000</u>
7	<u>Over \$48,000 but</u>	<u>\$1,851.00 plus 6.80% of</u>
8	<u>not over \$125,000</u>	<u>excess over \$48,000</u>
9	<u>Over \$125,000 but</u>	<u>\$7,087.00 plus 7.20% of</u>
10	<u>not over \$175,000</u>	<u>excess over \$125,000</u>
11	<u>Over \$175,000 but</u>	<u>\$10,687.00 plus 7.60% of</u>
12	<u>not over \$225,000</u>	<u>excess over \$175,000</u>
13	<u>Over \$225,000 but</u>	<u>\$14,487.00 plus 7.90% of</u>
14	<u>not over \$275,000</u>	<u>excess over \$225,000</u>
15	<u>Over \$275,000 but</u>	<u>\$18,437.00 plus 8.25% of</u>
16	<u>not over \$325,000</u>	<u>excess over \$275,000</u>
17	<u>Over \$325,000 but</u>	<u>\$22,562.00 plus 9.00% of</u>
18	<u>not over \$400,000</u>	<u>excess over \$325,000</u>
19	<u>Over \$400,000 but</u>	<u>\$29,312.00 plus 10.00% of</u>
20	<u>not over \$475,000</u>	<u>excess over \$400,000</u>
21	<u>Over \$475,000</u>	<u>\$36,812.00 plus 11.00% of</u>



1 excess over \$475,000."

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

4 SECTION 3. This Act shall take effect on January 1, 3000,
5 and shall apply to taxable years beginning after December 31,
6 2026.



H.B. NO. 2780 H.D. 1

Report Title:

Income Tax; Rates; Taxation; Incremental Relief

Description:

Incrementally amends income tax rates for every other taxable year beginning after 12/31/2026. Effective 1/1/3000. (HD1)

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

