
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 as follows:

3 1. By amending subsection (a) to read:

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

6 (1) Taxpayer who files a joint return under section 235-
7 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 December
11 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.

19 In the case of any taxable year beginning after December
20 31, 2024:

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



1	Not over \$19,200	1.40% of taxable income
2	Over \$19,200 but	\$269.00 plus 3.20% of
3	not over \$28,800	excess over \$19,200
4	Over \$28,800 but	\$576.00 plus 5.50% of
5	not over \$38,400	excess over \$28,800
6	Over \$38,400 but	\$1,104.00 plus 6.40% of
7	not over \$48,000	excess over \$38,400
8	Over \$48,000 but	\$1,718.00 plus 6.80% of
9	not over \$72,000	excess over \$48,000
10	Over \$72,000 but	\$3,350.00 plus 7.20% of
11	not over \$96,000	excess over \$72,000
12	Over \$96,000 but	\$5,078.00 plus 7.60% of
13	not over \$250,000	excess over \$96,000
14	Over \$250,000 but	\$16,782.00 plus 7.90% of
15	not over \$350,000	excess over \$250,000
16	Over \$350,000 but	\$24,682.00 plus 8.25% of
17	not over \$450,000	excess over \$350,000
18	Over \$450,000 but	\$32,932.00 plus 9.00% of
19	not over \$550,000	excess over \$450,000
20	Over \$550,000 but	\$41,932.00 plus 10.00% of
21	not over \$650,000	excess over \$550,000



1 ~~not over \$550,000~~ ~~excess over \$450,000~~
2 ~~Over \$550,000 but~~ ~~\$39,244.00 plus 9.00% of~~
3 ~~not over \$650,000~~ ~~excess over \$550,000~~
4 ~~Over \$650,000 but~~ ~~\$48,244.00 plus 10.00% of~~
5 ~~not over \$800,000~~ ~~excess over \$650,000~~
6 ~~Over \$800,000~~ ~~\$63,244.00 plus 11.00% of~~
7 ~~excess over \$800,000.~~

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

10	If the taxable income is:	The tax shall be:
11	Not over \$38,400	1.40% of taxable income
12	Over \$38,400 but	\$538.00 plus 3.20% of
13	not over \$48,000	excess over \$38,400
14	Over \$48,000 but	\$845.00 plus 5.50% of
15	not over \$72,000	excess over \$48,000
16	Over \$72,000 but	\$2,165.00 plus 6.40% of
17	not over \$96,000	excess over \$72,000
18	Over \$96,000 but	\$3,701.00 plus 6.80% of
19	not over \$250,000	excess over \$96,000
20	Over \$250,000 but	\$14,173.00 plus 7.20% of
21	not over \$350,000	excess over \$250,000



1	<u>Over \$450,000 but</u>	<u>\$9,000.00 plus 10.00% of</u>
2	<u>not over \$550,000</u>	<u>excess over \$450,000</u>
3	<u>Over \$550,000 but</u>	<u>\$10,000.00 plus 11.00% of</u>
4	<u>not over \$650,000</u>	<u>excess over \$550,000</u>
5	<u>Over \$650,000</u>	<u>\$11,000.00 plus 12.00% of</u>
6		<u>excess over \$650,000."</u>

7 2. By amending subsection (c) to read:

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

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% of taxable income
18	Over \$2,400 but	\$34.00 plus 3.20% of
19	not over \$4,800	excess over \$2,400
20	Over \$4,800 but	\$110.00 plus 5.50% of
21	not over \$9,600	excess over \$4,800



1	Over \$9,600 but	\$374.00 plus 6.40% of
2	not over \$14,400	excess over \$9,600
3	Over \$14,400 but	\$682.00 plus 6.80% of
4	not over \$19,200	excess over \$14,400
5	Over \$19,200 but	\$1,008.00 plus 7.20% of
6	not over \$24,000	excess over \$19,200
7	Over \$24,000 but	\$1,354.00 plus 7.60% of
8	not over \$36,000	excess over \$24,000
9	Over \$36,000 but	\$2,266.00 plus 7.90% of
10	not over \$48,000	excess over \$36,000
11	Over \$48,000 but	\$3,214.00 plus 8.25% of
12	not over \$150,000	excess over \$48,000
13	Over \$150,000 but	\$11,629.00 plus 9.00% of
14	not over \$175,000	excess over \$150,000
15	Over \$175,000 but	\$13,879.00 plus 10.00% of
16	not over \$200,000	excess over \$175,000
17	Over \$200,000	\$16,379.00 plus 11.00% of
18		excess over \$200,000.

19 In the case of any taxable year beginning after December
20 31, 2024:

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



1	Not over \$9,600	1.40% of taxable income
2	Over \$9,600 but	\$134.00 plus 3.20% of
3	not over \$14,400	excess over \$9,600
4	Over \$14,400 but	\$288.00 plus 5.50% of
5	not over \$19,200	excess over \$14,400
6	Over \$19,200 but	\$552.00 plus 6.40% of
7	not over \$24,000	excess over \$19,200
8	Over \$24,000 but	\$859.00 plus 6.80% of
9	not over \$36,000	excess over \$24,000
10	Over \$36,000 but	\$1,675.00 plus 7.20% of
11	not over \$48,000	excess over \$36,000
12	Over \$48,000 but	\$2,539.00 plus 7.60% of
13	not over \$125,000	excess over \$48,000
14	Over \$125,000 but	\$8,391.00 plus 7.90% of
15	not over \$175,000	excess over \$125,000
16	Over \$175,000 but	\$12,341.00 plus 8.25% of
17	not over \$225,000	excess over \$175,000
18	Over \$225,000 but	\$16,466.00 plus 9.00% of
19	not over \$275,000	excess over \$225,000
20	Over \$275,000 but	\$20,966.00 plus 10.00% of
21	not over \$325,000	excess over \$275,000



1 ~~not over \$275,000~~ ~~excess over \$225,000~~
2 ~~Over \$275,000 but~~ ~~\$19,622.00 plus 9.00% of~~
3 ~~not over \$325,000~~ ~~excess over \$275,000~~
4 ~~Over \$325,000 but~~ ~~\$24,122.00 plus 10.00% of~~
5 ~~not over \$400,000~~ ~~excess over \$325,000~~
6 ~~Over \$400,000~~ ~~\$31,622.00 plus 11.00% of~~
7 ~~excess over \$400,000.~~

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

10	If the taxable income is:	The tax shall be:
11	Not over \$19,200	1.40% of taxable income
12	Over \$19,200 but	\$269.00 plus 3.20% of
13	not over \$24,000	excess over \$19,200
14	Over \$24,000 but	\$422.00 plus 5.50% of
15	not over \$36,000	excess over \$24,000
16	Over \$36,000 but	\$1,082.00 plus 6.40% of
17	not over \$48,000	excess over \$36,000
18	Over \$48,000 but	\$1,850.00 plus 6.80% of
19	not over \$125,000	excess over \$48,000
20	Over \$125,000 but	\$7,086.00 plus 7.20% of
21	not over \$175,000	excess over \$125,000



1 ~~Over \$175,000 but~~ ~~\$10,686.00 plus 7.60% of~~
2 ~~not over \$225,000~~ ~~excess over \$175,000~~
3 ~~Over \$225,000 but~~ ~~\$14,486.00 plus 7.90% of~~
4 ~~not over \$275,000~~ ~~excess over \$225,000~~
5 ~~Over \$275,000 but~~ ~~\$18,436.00 plus 8.25% of~~
6 ~~not over \$325,000~~ ~~excess over \$275,000~~
7 ~~Over \$325,000 but~~ ~~\$22,561.00 plus 9.00% of~~
8 ~~not over \$400,000~~ ~~excess over \$325,000~~
9 ~~Over \$400,000 but~~ ~~\$29,311.00 plus 10.00% of~~
10 ~~not over \$475,000~~ ~~excess over \$400,000~~
11 ~~Over \$475,000~~ ~~\$36,811.00 plus 11.00% of~~
12 ~~excess over \$475,000.]~~

13 In the case of any taxable year beginning after December
14 31, 2025:

<u>If the taxable income is:</u>	<u>The tax shall be:</u>
16 <u>Over \$100,000 but</u>	<u>7.90% of taxable income</u>
17 <u>not over \$125,000</u>	
18 <u>Over \$125,000 but</u>	<u>\$1,975.00 plus 8.25% of</u>
19 <u>not over \$175,000</u>	<u>excess over \$125,000</u>
20 <u>Over \$175,000 but</u>	<u>\$4,125.00 plus 9.00% of</u>
21 <u>not over \$225,000</u>	<u>excess over \$175,000</u>



1	<u>Over \$225,000 but</u>	<u>\$4,500.00 plus 10.00% of</u>
2	<u>not over \$275,000</u>	<u>excess over \$225,000</u>
3	<u>Over \$275,000 but</u>	<u>\$5,000.00 plus 11.00% of</u>
4	<u>not over \$325,000</u>	<u>excess over \$275,000</u>
5	<u>Over \$325,000</u>	<u>\$5,500.00 plus 12.00% of</u>
6		<u>excess over \$325,000."</u>

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

9 SECTION 3. This Act, upon its approval, shall apply to
10 taxable years beginning after December 31, 2025.

11

INTRODUCED BY:



JAN 16 2025



H.B. NO. 234

Report Title:

Income Tax; Income Tax Brackets; Exemptions

Description:

Amends the income tax bracket for taxpayers filing a joint return and surviving spouses to exempt those taxpayers whose taxable income is \$200,000 or less. Amends the income tax bracket for unmarried individuals and married individuals who do not file a joint tax return with their spouse to exempt those taxpayers whose taxable incomes is \$100,000 or less.

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

