
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 Over \$650,000 \$51,932.00 plus 11.00% of
2 excess over \$650,000.

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

| | | |
|----|--------------------------------------|--------------------------------------|
| 5 | If the taxable income is: | The tax shall be: |
| 6 | Not over \$28,800 | 1.40% of taxable income |
| 7 | Over \$28,800 but | \$403.00 plus 3.20% of |
| 8 | not over \$38,400 | excess over \$28,800 |
| 9 | Over \$38,400 but | \$710.00 plus 5.50% of |
| 10 | not over \$48,000 | excess over \$38,400 |
| 11 | Over \$48,000 but | \$1,238.00 plus 6.40% of |
| 12 | not over \$72,000 | excess over \$48,000 |
| 13 | Over \$72,000 but | \$2,774.00 plus 6.80% of |
| 14 | not over \$96,000 | excess over \$72,000 |
| 15 | Over \$96,000 but | \$4,406.00 plus 7.20% of |
| 16 | not over \$250,000 | excess over \$96,000 |
| 17 | Over \$250,000 but | \$15,494.00 plus 7.60% of |
| 18 | not over \$350,000 | excess over \$250,000 |
| 19 | Over \$350,000 but | \$23,094.00 plus 7.90% of |
| 20 | not over \$450,000 | excess over \$350,000 |
| 21 | Over \$450,000 but | \$30,994.00 plus 8.25% of |



| | | |
|---|-------------------------------|---------------------------------------|
| 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 | Over \$350,000 but | \$21,373.00 plus 7.60% of |
| 2 | not over \$450,000 | excess over \$350,000 |
| 3 | Over \$450,000 but | \$28,973.00 plus 7.90% of |
| 4 | not over \$550,000 | excess over \$450,000 |
| 5 | Over \$550,000 but | \$36,873.00 plus 8.25% of |
| 6 | not over \$650,000 | excess over \$550,000 |
| 7 | Over \$650,000 but | \$45,123.00 plus 9.00% of |
| 8 | not over \$800,000 | excess over \$650,000 |
| 9 | Over \$800,000 but | \$58,623.00 plus 10.00% of |
| 10 | not over \$950,000 | excess over \$800,000 |
| 11 | Over \$950,000 | \$73,623.00 plus 11.00% of |
| 12 | | excess over \$950,000.] |

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

| | | |
|----|----------------------------------|---------------------------------|
| 15 | <u>If the taxable income is:</u> | <u>The tax shall be:</u> |
| 16 | <u>Over \$200,000 but</u> | <u>7.90% of taxable income</u> |
| 17 | <u>not over \$250,000</u> | |
| 18 | <u>Over \$250,000 but</u> | <u>\$3,950.00 plus 8.25% of</u> |
| 19 | <u>not over \$350,000</u> | <u>excess over \$250,000</u> |
| 20 | <u>Over \$350,000 but</u> | <u>\$8,250.00 plus 9.00% of</u> |
| 21 | <u>not over \$450,000</u> | <u>excess over \$350,000</u> |



| | | |
|---|---------------------------|-----------------------------------|
| 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 Over \$325,000 \$25,966.00 plus 11.00% of
2 excess over \$325,000.

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

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

6 ~~Not over \$14,400 1.40% of taxable income~~

7 ~~Over \$14,400 but \$202.00 plus 3.20% of~~

8 ~~not over \$19,200 excess over \$14,400~~

9 ~~Over \$19,200 but \$355.00 plus 5.50% of~~

10 ~~not over \$24,000 excess over \$19,200~~

11 ~~Over \$24,000 but \$619.00 plus 6.40% of~~

12 ~~not over \$36,000 excess over \$24,000~~

13 ~~Over \$36,000 but \$1,387.00 plus 6.80% of~~

14 ~~not over \$48,000 excess over \$36,000~~

15 ~~Over \$48,000 but \$2,203.00 plus 7.20% of~~

16 ~~not over \$125,000 excess over \$48,000~~

17 ~~Over \$125,000 but \$7,747.00 plus 7.60% of~~

18 ~~not over \$175,000 excess over \$125,000~~

19 ~~Over \$175,000 but \$11,547.00 plus 7.90% of~~

20 ~~not over \$225,000 excess over \$175,000~~

21 ~~Over \$225,000 but \$15,497.00 plus 8.25% of~~



| | | |
|---|-------------------------------|---------------------------------------|
| 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:

| 15 | <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 Over \$225,000 but \$4,500.00 plus 10.00% of
2 not over \$275,000 excess over \$225,000
3 Over \$275,000 but \$5,000.00 plus 11.00% of
4 not over \$325,000 excess over \$275,000
5 Over \$325,000 \$5,500.00 plus 12.00% of
6 excess over \$325,000."

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.

