

**ACT 250**

**S. B. 944.**

**A Bill for an Act Amending Chapter 121, Revised Laws of Hawaii 1955, as Amended, Providing for a "Single Head of Household" Category.**

***Be It Enacted by the Legislature of the State of Hawaii:***

SECTION 1. Amend chapter 121-8 of the Revised Laws of Hawaii 1955, as amended, by:

a. Redesignating subsection (b) as subsection (c), and adding a new subsection (b) to read as follows:

“(b) Tax on head of household; rate.—There shall be assessed, levied, collected and paid, for each taxable year on the taxable income of every individual who is a head of household, a tax in the following amounts:

If the taxable income is:	The tax shall be:
Not over \$500	2.25% of taxable income
Over \$500, but not over \$1,000	\$11.25 plus 2.75% of excess over \$500
Over \$1,000, but not over \$1,500	\$25.00 plus 3.9% of excess over \$1,000
Over \$1,500, but not over \$2,000	\$44.50 plus 4.1% of excess over \$1,500
Over \$2,000, but not over \$3,000	\$65.00 plus 5.5% of excess over \$2,000
Over \$3,000, but not over \$5,000	\$120.00 plus 6.6% of excess over \$3,000
Over \$5,000, but not over \$10,000	\$252.00 plus 7.9% of excess over \$5,000
Over \$10,000, but not over \$20,000	\$647.00 plus 9.15% of excess over \$10,000
Over \$20,000, but not over \$30,000	\$1,562.00 plus 10.05% of excess over \$20,000
Over \$30,000, but not over \$40,000	\$2,567.00 plus 10.5% of excess over \$30,000
Over \$40,000, but not over \$60,000	\$3,617.00 plus 10.75% of excess over \$40,000
Over \$60,000	\$5,757.00 plus 11% of excess over \$60,000”

b. Amending the redesignated subsection (c) to include reference to the rates provided by subsection (b) wherever reference is made to the rates provided by subsection (a).

SECTION 2. Amend chapter 121-1 of the Revised Laws of Hawaii 1955, as amended, by adding the following: “‘Head of Household’ means any individual who qualifies as a head of household under the Internal Revenue Code.”

SECTION 3. This Act, upon its approval, shall apply with respect to the individual income tax return filed in the year 1968 on account of income earned during the calendar year 1967 and thereafter.

(Approved June 6, 1967.)