

PROPOSED

HOUSE OF REPRESENTATIVES AMENDMENTS TO H.B. 2373

(Reference to printed bill)

1 Strike everything after the enacting clause and insert:

2 "Section 1. Section 43-1011, Arizona Revised Statutes, is amended to  
3 read:

4 43-1011. Taxes and tax rates; annual adjustment

5 A. There shall be levied, collected and paid for each taxable year  
6 upon the entire taxable income of every resident of this state and upon the  
7 entire taxable income of every nonresident which is derived from sources  
8 within this state taxes determined in the following manner:

9 1. For taxable years beginning from and after December 31, 1996  
10 through December 31, 1997:

11 (a) In the case of a single person or a married person filing  
12 separately:

<u>If taxable income is:</u>	<u>The tax is:</u>
\$0 - \$10,000	2.90% of taxable income
\$10,001 - \$25,000	\$290, plus 3.30% of the excess over \$10,000
\$25,001 - \$50,000	\$785, plus 3.90% of the excess over \$25,000
\$50,001 - \$150,000	\$1,760, plus 4.80% of the excess over \$50,000
\$150,001 and over	\$6,560, plus 5.17% of the excess over \$150,000

19 (b) In the case of a married couple filing a joint return or a single  
20 person who is a head of a household:

<u>If taxable income is:</u>	<u>The tax is:</u>
\$0 - \$20,000	2.90% of taxable income
\$20,001 - \$50,000	\$580, plus 3.30% of the excess over \$20,000
\$50,001 - \$100,000	\$1,570, plus 3.90% of the excess over \$50,000
\$100,001 - \$300,000	\$3,520, plus 4.80% of the excess over \$100,000
\$300,001 and over	\$13,120, plus 5.17% of the excess over \$300,000

27 2. For taxable years beginning from and after December 31, 1997  
28 through December 31, 1998:

1 (a) In the case of a single person or a married person filing  
2 separately:

<u>If taxable income is:</u>	<u>The tax is:</u>
\$0 - \$10,000	2.88% of taxable income
\$10,001 - \$25,000	\$288, plus 3.24% of the excess over \$10,000
\$25,001 - \$50,000	\$774, plus 3.82% of the excess over \$25,000
\$50,001 - \$150,000	\$1,729, plus 4.74% of the excess over \$50,000
\$150,001 and over	\$6,469, plus 5.10% of the excess over \$150,000

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9 (b) In the case of a married couple filing a joint return or a single  
10 person who is a head of a household:

<u>If taxable income is:</u>	<u>The tax is:</u>
\$0 - \$20,000	2.88% of taxable income
\$20,001 - \$50,000	\$576, plus 3.24% of the excess over \$20,000
\$50,001 - \$100,000	\$1,548, plus 3.82% of the excess over \$50,000
\$100,001 - \$300,000	\$3,458, plus 4.74% of the excess over \$100,000
\$300,001 and over	\$12,938, plus 5.10% of the excess over \$300,000

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17 3. For taxable years beginning from and after December 31, 1998  
18 through December 31, 2005:

19 (a) In the case of a single person or a married person filing  
20 separately:

<u>If taxable income is:</u>	<u>The tax is:</u>
\$0 - \$10,000	2.87% of taxable income
\$10,001 - \$25,000	\$287, plus 3.20% of the excess over \$10,000
\$25,001 - \$50,000	\$767, plus 3.74% of the excess over \$25,000
\$50,001 - \$150,000	\$1,702, plus 4.72% of the excess over \$50,000
\$150,001 and over	\$6,422, plus 5.04% of the excess over \$150,000

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27 (b) In the case of a married couple filing a joint return or a single  
28 person who is a head of a household:

<u>If taxable income is:</u>	<u>The tax is:</u>
\$0 - \$20,000	2.87% of taxable income
\$20,001 - \$50,000	\$574, plus 3.20% of the excess over \$20,000
\$50,001 - \$100,000	\$1,534, plus 3.74% of the excess over \$50,000

1	\$100,001 - \$300,000	\$3,404, plus 4.72% of the excess over \$100,000
2	\$300,001 and over	\$12,844, plus 5.04% of the excess over \$300,000

3 4. For taxable years beginning from and after December 31, 2005  
4 through December 31, 2006:

5 (a) In the case of a single person or a married person filing  
6 separately:

7	<u>If taxable income is:</u>	<u>The tax is:</u>
8	\$0 - \$10,000	2.73% of taxable income
9	\$10,001 - \$25,000	\$273, plus 3.04% of the excess over \$10,000
10	\$25,001 - \$50,000	\$729, plus 3.55% of the excess over \$25,000
11	\$50,001 - \$150,000	\$1,617, plus 4.48% of the excess over \$50,000
12	\$150,001 and over	\$6,097, plus 4.79% of the excess over \$150,000

13 (b) In the case of a married couple filing a joint return or a single  
14 person who is a head of a household:

15	<u>If taxable income is:</u>	<u>The tax is:</u>
16	\$0 - \$20,000	2.73% of taxable income
17	\$20,001 - \$50,000	\$546, plus 3.04% of the excess over \$20,000
18	\$50,001 - \$100,000	\$1,458, plus 3.55% of the excess over \$50,000
19	\$100,001 - \$300,000	\$3,233, plus 4.48% of the excess over \$100,000
20	\$300,001 and over	\$12,193, plus 4.79% of the excess over \$300,000

21 5. [SUBJECT TO SUBSECTION B](#), for taxable years beginning from and after  
22 December 31, 2006:

23 (a) In the case of a single person or a married person filing  
24 separately:

25	<u>If taxable income is:</u>	<u>The tax is:</u>
26	\$0 - \$10,000	2.59% of taxable income
27	\$10,001 - \$25,000	\$259, plus 2.88% of the excess over \$10,000
28	\$25,001 - \$50,000	\$691, plus 3.36% of the excess over \$25,000
29	\$50,001 - \$150,000	\$1,531, plus 4.24% of the excess over \$50,000
30	\$150,001 and over	\$5,771, plus 4.54% of the excess over \$150,000

31 (b) In the case of a married couple filing a joint return or a single  
32 person who is a head of a household:

<u>If taxable income is:</u>	<u>The tax is:</u>
\$0 - \$20,000	2.59% of taxable income
\$20,001 - \$50,000	\$518, plus 2.88% of the excess over \$20,000
\$50,001 - \$100,000	\$1,382, plus 3.36% of the excess over \$50,000
\$100,001 - \$300,000	\$3,062, plus 4.24% of the excess over \$100,000
\$300,001 and over	\$11,542, plus 4.54% of the excess over \$300,000

7           B. FOR EACH TAXABLE YEAR BEGINNING ON OR AFTER JANUARY 1, 2009, THE  
8 DEPARTMENT SHALL ADJUST THE INCOME DOLLAR AMOUNTS FOR EACH RATE BRACKET  
9 PRESCRIBED BY SUBSECTION A, PARAGRAPH 5 ACCORDING TO THE AVERAGE ANNUAL  
10 CHANGE IN THE METROPOLITAN PHOENIX CONSUMER PRICE INDEX PUBLISHED BY THE  
11 UNITED STATES BUREAU OF LABOR STATISTICS. THE REVISED DOLLAR AMOUNTS SHALL  
12 BE RAISED TO THE NEAREST WHOLE DOLLAR. THE INCOME DOLLAR AMOUNTS FOR EACH  
13 RATE BRACKET SHALL NOT BE REVISED BELOW THE AMOUNTS PRESCRIBED IN THE PRIOR  
14 TAXABLE YEAR."

15 Amend title to conform

DOUG CLARK

2373-se-clark  
2/28/08  
11:18 AM  
H:jmb

2373dg  
02/26/2008  
11:25 AM  
C: mwb