

*Senate* BILL NO. 60  
*Watt, R. Smith*

1  
2 INTRODUCED BY  
3  
4 A BILL FOR AN ACT ENTITLED: "AN ACT TO REVISE THE INCOME  
5 TAX RATES; PROVIDING SETS OF RATES FOR MARRIED PERSONS  
6 FILING JOINTLY AND SEPARATELY; AMENDING SECTION 84-4902,  
7 R.C.M. 1947."  
8

9 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:  
10 Section 1. Section 84-4902, R.C.M. 1947, is amended to  
11 read as follows:

12 "84-4902. Rate Rates of income tax. There shall be  
13 levied, collected, and paid for each taxable year,  
14 commencing on or after December 31, ~~1968~~ 1976, upon the  
15 taxable income of every taxpayer subject to this tax, after  
16 making allowance for exemptions and deductions as  
17 hereinafter provided, a tax at the following rates to wit:

18 (a) On the first one thousand dollars (\$1,000) of  
19 taxable income or any part thereof at the rate of two per  
20 centum (2%);

21 (b) On the next one thousand dollars (\$1,000) of  
22 taxable income or any part thereof at the rate of three  
23 per centum (3%);

24 (c) On the next two thousand dollars (\$2,000) of  
25 taxable income or any part thereof at the rate of four per

1 centum (4%);  
2 (d) On the next two thousand dollars (\$2,000) of  
3 taxable income or any part thereof at the rate of five per  
4 centum (5%);

5 (e) On the next two thousand dollars (\$2,000) of  
6 taxable income or any part thereof at the rate of six per  
7 centum (6%);

8 (f) On the next two thousand dollars (\$2,000) of  
9 taxable income or any part thereof at the rate of seven  
10 per centum (7%);

11 (g) On the next four thousand dollars (\$4,000) of  
12 taxable income or any part thereof at the rate of eight  
13 per centum (8%);

14 (h) On the next six thousand dollars (\$6,000) of  
15 taxable income or any part thereof at the rate of nine per  
16 cent (9%);

17 (i) On the next fifteen thousand dollars (\$15,000) of  
18 taxable income or any part thereof at the rate of ten per  
19 cent (10%);

20 (j) On any taxable income in excess of thirty-five  
21 thousand dollars (\$35,000) of taxable income or any part  
22 thereof at the rate of eleven per cent (11%);

23 (1) For married individuals filing joint returns:  
24 TAXABLE INCOME TAX RATE  
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	LEAST	THAN		PERCENT	EXCESS
					OVER
1	\$ 0	\$ 1,200	\$ .00	PLUS 2.0%	\$ 0
2	\$ 1,200	\$ 2,400	\$ 24.00	PLUS 3.0%	\$ 1,200
3	\$ 2,400	\$ 4,800	\$ 60.00	PLUS 4.0%	\$ 2,400
4	\$ 4,800	\$ 7,200	\$ 156.00	PLUS 5.0%	\$ 4,800
5	\$ 7,200	\$ 9,600	\$ 276.00	PLUS 6.0%	\$ 7,200
6	\$ 9,600	\$ 12,000	\$ 420.00	PLUS 7.0%	\$ 9,600
7	\$ 12,000	\$ 17,000	\$ 588.00	PLUS 8.0%	\$ 12,000
8	\$ 17,000	\$ 23,000	\$ 988.00	PLUS 9.0%	\$ 17,000
9	\$ 23,000	\$ 29,000	\$ 1,528.00	PLUS 9.5%	\$ 23,000
10	\$ 29,000	\$ 35,000	\$ 2,098.00	PLUS 10.0%	\$ 29,000
11	\$ 35,000	\$ 42,000	\$ 2,698.00	PLUS 10.5%	\$ 35,000
12	\$ 42,000 AND OVER		\$ 3,433.00	PLUS 11.0%	\$ 42,000

(2) For married individuals filing separate returns:

	TAXABLE INCOME		TAX RATE		
	AT	BUT LESS			OF THE
	LEAST	THAN		PERCENT	EXCESS
					OVER
13	\$ 0	\$ 600	\$ .00	PLUS 2.0%	\$ 0
14	\$ 600	\$ 1,200	\$ 12.00	PLUS 3.0%	\$ 600
15	\$ 1,200	\$ 2,400	\$ 30.00	PLUS 4.0%	\$ 1,200
16	\$ 2,400	\$ 3,600	\$ 78.00	PLUS 5.0%	\$ 2,400
17	\$ 3,600	\$ 4,800	\$ 138.00	PLUS 6.0%	\$ 3,600

1	\$ 4,800	\$ 6,000	\$ 210.00	PLUS 7.0%	\$ 4,800
2	\$ 6,000	\$ 8,500	\$ 294.00	PLUS 8.0%	\$ 6,000
3	\$ 8,500	\$ 11,500	\$ 494.00	PLUS 9.0%	\$ 8,500
4	\$ 11,500	\$ 14,500	\$ 764.00	PLUS 9.5%	\$ 11,500
5	\$ 14,500	\$ 17,500	\$ 1,049.00	PLUS 10.0%	\$ 14,500
6	\$ 17,500	\$ 21,000	\$ 1,349.00	PLUS 10.5%	\$ 17,500
7	\$ 21,000 AND OVER		\$ 1,716.50	PLUS 11.0%	\$ 21,000

(3) For all other taxpayers:

	TAXABLE INCOME		TAX RATE		
	AT	BUT LESS			OF THE
	LEAST	THAN		PERCENT	EXCESS
					OVER
13	\$ 0	\$ 1,000	\$ .00	PLUS 2.0%	\$ 0
14	\$ 1,000	\$ 2,200	\$ 20.00	PLUS 3.0%	\$ 1,000
15	\$ 2,200	\$ 4,400	\$ 56.00	PLUS 4.0%	\$ 2,200
16	\$ 4,400	\$ 6,600	\$ 144.00	PLUS 5.0%	\$ 4,400
17	\$ 6,600	\$ 8,800	\$ 254.00	PLUS 6.0%	\$ 6,600
18	\$ 8,800	\$ 10,800	\$ 386.00	PLUS 7.0%	\$ 8,800
19	\$ 10,800	\$ 15,000	\$ 526.00	PLUS 8.0%	\$ 10,800
20	\$ 15,000	\$ 20,000	\$ 862.00	PLUS 9.0%	\$ 15,000
21	\$ 20,000	\$ 26,000	\$ 1,312.00	PLUS 9.5%	\$ 20,000
22	\$ 26,000	\$ 32,000	\$ 1,882.00	PLUS 10.0%	\$ 26,000
23	\$ 32,000	\$ 38,000	\$ 2,482.00	PLUS 10.5%	\$ 32,000
24	\$ 38,000 AND OVER		\$ 3,112.00	PLUS 11.0%	\$ 38,000