

議案第一号

専決処分について

地方自治法（昭和二十二年法律第六十七号）第七十九条第一項の規定に基づき、別紙のとおり専決処分をしたので、同条第三項の規定により、これを本議会に報告して承認を求め  
る。

平成元年一月二十日

三朝町長 安 田 真 一 郎

平成元年一月二十日 原案可決

三朝町議会議長 安井由行

専決第五号

専決処分書

地方自治法（昭和二十二年法律第六十七号）第七十九条第一項の規定により、三朝町税条例の一部を改正することについて、次のとおり専決処分する。

昭和六十三年十二月三十日

三朝町長 安田真一郎

三朝町条例第三十一号

三朝町税条例の一部を改正する条例

三朝町税条例（昭和四十五年三朝町条例第十八号）の一部を次のように改正する。

第五十三条の四の表を次のように改める。

百二十万円以下の金額	百分の三
百二十万円を超える金額	百分の八
五百万円を超える金額	百分の十一

別表第三を次のように改める。

別表第3 ( 附則第9条関係 )

退職所得に係る町民税の特別徴収税額表

退職所得控除額控除後の退職手当等の金額		税 額	退職所得控除額控除後の退職手当等の金額		税 額
以 上	未 満		以 上	未 満	
円	円	円	円	円	円
			140,000	144,000	1,800
8,000	円未満	0	144,000	148,000	1,900
8,000	12,000	100	148,000	152,000	1,900
12,000	16,000	100	152,000	156,000	2,000
16,000	20,000	200	156,000	160,000	2,100
20,000	24,000	200	160,000	164,000	2,100
24,000	28,000	300	164,000	168,000	2,200
28,000	32,000	300	168,000	172,000	2,200
32,000	36,000	400	172,000	176,000	2,300
36,000	40,000	400	176,000	180,000	2,300
40,000	44,000	500	180,000	184,000	2,400
44,000	48,000	500	184,000	188,000	2,400
48,000	52,000	600	188,000	192,000	2,500
52,000	56,000	700	192,000	196,000	2,500
56,000	60,000	700	196,000	200,000	2,600
60,000	64,000	800	200,000	204,000	2,700
64,000	68,000	800	204,000	208,000	2,700
68,000	72,000	900	208,000	212,000	2,800
72,000	76,000	900	212,000	216,000	2,800
76,000	80,000	1,000	216,000	220,000	2,900
80,000	84,000	1,000	220,000	224,000	2,900
84,000	88,000	1,100	224,000	228,000	3,000
88,000	92,000	1,100	228,000	232,000	3,000
92,000	96,000	1,200	232,000	236,000	3,100
96,000	100,000	1,200	236,000	240,000	3,100
100,000	104,000	1,300	240,000	244,000	3,200
104,000	108,000	1,400	244,000	248,000	3,200
108,000	112,000	1,400	248,000	252,000	3,300
112,000	116,000	1,500	252,000	260,000	3,400
116,000	120,000	1,500	260,000	268,000	3,500
120,000	124,000	1,600	268,000	276,000	3,600
124,000	128,000	1,600	276,000	284,000	3,700
128,000	132,000	1,700	284,000	292,000	3,800
132,000	136,000	1,700	292,000	300,000	3,900
136,000	140,000	1,800	300,000	308,000	4,000

退職所得控除額控除後の退職手当等の金額		税 額	退職所得控除額控除後の退職手当等の金額		税 額
以 上	未 満		以 上	未 満	
308,000	316,000	4,100	588,000	596,000	7,900
316,000	324,000	4,200	596,000	604,000	8,000
324,000	332,000	4,300	604,000	612,000	8,100
332,000	340,000	4,400	612,000	620,000	8,200
340,000	348,000	4,500	620,000	628,000	8,300
348,000	356,000	4,600	628,000	636,000	8,400
356,000	364,000	4,800	636,000	644,000	8,500
364,000	372,000	4,900	644,000	652,000	8,600
372,000	380,000	5,000	652,000	660,000	8,800
380,000	388,000	5,100	660,000	668,000	8,900
388,000	396,000	5,200	668,000	676,000	9,000
396,000	404,000	5,300	676,000	684,000	9,100
404,000	412,000	5,400	684,000	692,000	9,200
412,000	420,000	5,500	692,000	700,000	9,300
420,000	428,000	5,600	700,000	708,000	9,400
428,000	436,000	5,700	708,000	716,000	9,500
436,000	444,000	5,800	716,000	724,000	9,600
444,000	452,000	5,900	724,000	732,000	9,700
452,000	460,000	6,100	732,000	740,000	9,800
460,000	468,000	6,200	740,000	748,000	9,900
468,000	476,000	6,300	748,000	756,000	10,000
476,000	484,000	6,400	756,000	764,000	10,200
484,000	492,000	6,500	764,000	772,000	10,300
492,000	500,000	6,600	772,000	780,000	10,400
500,000	508,000	6,700	780,000	792,000	10,500
508,000	516,000	6,800	792,000	804,000	10,600
516,000	524,000	6,900	804,000	816,000	10,800
524,000	532,000	7,000	816,000	828,000	11,000
532,000	540,000	7,100	828,000	840,000	11,100
540,000	548,000	7,200	840,000	852,000	11,300
548,000	556,000	7,300	852,000	864,000	11,500
556,000	564,000	7,500	864,000	876,000	11,600
564,000	572,000	7,600	876,000	888,000	11,800
572,000	580,000	7,700	888,000	900,000	11,900
580,000	588,000	7,800	900,000	912,000	12,100

退職所得控除額控除後の退職手当等の金額		税 額	退職所得控除額控除後の退職手当等の金額		税 額
以 上	未 満		以 上	未 満	
912,000	924,000	12,300	1,332,000	1,344,000	17,900
924,000	936,000	12,400	1,344,000	1,356,000	18,100
936,000	948,000	12,600	1,356,000	1,368,000	18,300
948,000	960,000	12,700	1,368,000	1,380,000	18,400
960,000	972,000	12,900	1,380,000	1,392,000	18,600
972,000	984,000	13,100	1,392,000	1,404,000	18,700
984,000	996,000	13,200	1,404,000	1,416,000	18,900
996,000	1,008,000	13,400	1,416,000	1,428,000	19,100
1,008,000	1,020,000	13,600	1,428,000	1,440,000	19,200
1,020,000	1,032,000	13,700	1,440,000	1,452,000	19,400
1,032,000	1,044,000	13,900	1,452,000	1,464,000	19,600
1,044,000	1,056,000	14,000	1,464,000	1,476,000	19,700
1,056,000	1,068,000	14,200	1,476,000	1,488,000	19,900
1,068,000	1,080,000	14,400	1,488,000	1,500,000	20,000
1,080,000	1,092,000	14,500	1,500,000	1,512,000	20,200
1,092,000	1,104,000	14,700	1,512,000	1,524,000	20,400
1,104,000	1,116,000	14,900	1,524,000	1,536,000	20,500
1,116,000	1,128,000	15,000	1,536,000	1,548,000	20,700
1,128,000	1,140,000	15,200	1,548,000	1,560,000	20,800
1,140,000	1,152,000	15,300	1,560,000	1,576,000	21,000
1,152,000	1,164,000	15,500	1,576,000	1,592,000	21,200
1,164,000	1,176,000	15,700	1,592,000	1,608,000	21,400
1,176,000	1,188,000	15,800	1,608,000	1,624,000	21,700
1,188,000	1,200,000	16,000	1,624,000	1,640,000	21,900
1,200,000	1,212,000	16,200	1,640,000	1,656,000	22,100
1,212,000	1,224,000	16,300	1,656,000	1,672,000	22,300
1,224,000	1,236,000	16,500	1,672,000	1,688,000	22,500
1,236,000	1,248,000	16,600	1,688,000	1,704,000	22,700
1,248,000	1,260,000	16,800	1,704,000	1,720,000	23,000
1,260,000	1,272,000	17,000	1,720,000	1,736,000	23,200
1,272,000	1,284,000	17,100	1,736,000	1,752,000	23,400
1,284,000	1,296,000	17,300	1,752,000	1,768,000	23,600
1,296,000	1,308,000	17,400	1,768,000	1,784,000	23,800
1,308,000	1,320,000	17,600	1,784,000	1,800,000	24,000
1,320,000	1,332,000	17,800	1,800,000	1,816,000	24,300

退職所得控除額控除後の退職手当等の金額		税 額	退職所得控除額控除後の退職手当等の金額		税 額
以 上	未 満		以 上	未 満	
1,816,000	1,832,000	24,500	2,376,000	2,392,000	32,000
1,832,000	1,848,000	24,700	2,392,000	2,408,000	32,200
1,848,000	1,864,000	24,900	2,408,000	2,424,000	32,600
1,864,000	1,880,000	25,100	2,424,000	2,440,000	33,200
1,880,000	1,896,000	25,300	2,440,000	2,456,000	33,800
1,896,000	1,912,000	25,500	2,456,000	2,472,000	34,400
1,912,000	1,928,000	25,800	2,472,000	2,488,000	34,900
1,928,000	1,944,000	26,000	2,488,000	2,504,000	35,500
1,944,000	1,960,000	26,200	2,504,000	2,520,000	36,100
1,960,000	1,976,000	26,400	2,520,000	2,536,000	36,700
1,976,000	1,992,000	26,600	2,536,000	2,552,000	37,200
1,992,000	2,008,000	26,800	2,552,000	2,568,000	37,800
2,008,000	2,024,000	27,100	2,568,000	2,584,000	38,400
2,024,000	2,040,000	27,300	2,584,000	2,600,000	39,000
2,040,000	2,056,000	27,500	2,600,000	2,620,000	39,600
2,056,000	2,072,000	27,700	2,620,000	2,640,000	40,300
2,072,000	2,088,000	27,900	2,640,000	2,660,000	41,000
2,088,000	2,104,000	28,100	2,660,000	2,680,000	41,700
2,104,000	2,120,000	28,400	2,680,000	2,700,000	42,400
2,120,000	2,136,000	28,600	2,700,000	2,720,000	43,200
2,136,000	2,152,000	28,800	2,720,000	2,740,000	43,900
2,152,000	2,168,000	29,000	2,740,000	2,760,000	44,600
2,168,000	2,184,000	29,200	2,760,000	2,780,000	45,300
2,184,000	2,200,000	29,400	2,780,000	2,800,000	46,000
2,200,000	2,216,000	29,700	2,800,000	2,820,000	46,800
2,216,000	2,232,000	29,900	2,820,000	2,840,000	47,500
2,232,000	2,248,000	30,100	2,840,000	2,860,000	48,200
2,248,000	2,264,000	30,300	2,860,000	2,880,000	48,900
2,264,000	2,280,000	30,500	2,880,000	2,900,000	49,600
2,280,000	2,296,000	30,700	2,900,000	2,920,000	50,400
2,296,000	2,312,000	30,900	2,920,000	2,940,000	51,100
2,312,000	2,328,000	31,200	2,940,000	2,960,000	51,800
2,328,000	2,344,000	31,400	2,960,000	2,980,000	52,500
2,344,000	2,360,000	31,600	2,980,000	3,000,000	53,200
2,360,000	2,376,000	31,800	3,000,000	3,020,000	54,000

退職所得控除額控除後の退職手当等の金額		税 額	退職所得控除額控除後の退職手当等の金額		税 額
以 上	未 満		以 上	未 満	
3,020,000	3,040,000	54,700	3,720,000	3,740,000	79,900
3,040,000	3,060,000	55,400	3,740,000	3,760,000	80,600
3,060,000	3,080,000	56,100	3,760,000	3,780,000	81,300
3,080,000	3,100,000	56,800	3,780,000	3,800,000	82,000
3,100,000	3,120,000	57,600	3,800,000	3,820,000	82,800
3,120,000	3,140,000	58,300	3,820,000	3,840,000	83,500
3,140,000	3,160,000	59,000	3,840,000	3,860,000	84,200
3,160,000	3,180,000	59,700	3,860,000	3,880,000	84,900
3,180,000	3,200,000	60,400	3,880,000	3,900,000	85,600
3,200,000	3,220,000	61,200	3,900,000	3,920,000	86,400
3,220,000	3,240,000	61,900	3,920,000	3,940,000	87,100
3,240,000	3,260,000	62,600	3,940,000	3,960,000	87,800
3,260,000	3,280,000	63,300	3,960,000	3,980,000	88,500
3,280,000	3,300,000	64,000	3,980,000	4,000,000	89,200
3,300,000	3,320,000	64,800	4,000,000	4,020,000	90,000
3,320,000	3,340,000	65,500	4,020,000	4,040,000	90,700
3,340,000	3,360,000	66,200	4,040,000	4,060,000	91,400
3,360,000	3,380,000	66,900	4,060,000	4,080,000	92,100
3,380,000	3,400,000	67,600	4,080,000	4,100,000	92,800
3,400,000	3,420,000	68,400	4,100,000	4,120,000	93,600
3,420,000	3,440,000	69,100	4,120,000	4,140,000	94,300
3,440,000	3,460,000	69,800	4,140,000	4,160,000	95,000
3,460,000	3,480,000	70,500	4,160,000	4,180,000	95,700
3,480,000	3,500,000	71,200	4,180,000	4,200,000	96,400
3,500,000	3,520,000	72,000	4,200,000	4,220,000	97,200
3,520,000	3,540,000	72,700	4,220,000	4,240,000	97,900
3,540,000	3,560,000	73,400	4,240,000	4,260,000	98,600
3,560,000	3,580,000	74,100	4,260,000	4,280,000	99,300
3,580,000	3,600,000	74,800	4,280,000	4,300,000	100,000
3,600,000	3,620,000	75,600	4,300,000	4,320,000	100,800
3,620,000	3,640,000	76,300	4,320,000	4,340,000	101,500
3,640,000	3,660,000	77,000	4,340,000	4,360,000	102,200
3,660,000	3,680,000	77,700	4,360,000	4,380,000	102,900
3,680,000	3,700,000	78,400	4,380,000	4,400,000	103,600
3,700,000	3,720,000	79,200	4,400,000	4,420,000	104,400

退職所得控除額控除後の退職手当等の金額		税 額	退職所得控除額控除後の退職手当等の金額		税 額
以 上	未 満		以 上	未 満	
4,420,000	4,440,000	105,100	5,120,000	5,140,000	130,300
4,440,000	4,460,000	105,800	5,140,000	5,160,000	131,000
4,460,000	4,480,000	106,500	5,160,000	5,180,000	131,700
4,480,000	4,500,000	107,200	5,180,000	5,200,000	132,400
4,500,000	4,520,000	108,000	5,200,000	5,220,000	133,200
4,520,000	4,540,000	108,700	5,220,000	5,240,000	133,900
4,540,000	4,560,000	109,400	5,240,000	5,260,000	134,600
4,560,000	4,580,000	110,100	5,260,000	5,280,000	135,300
4,580,000	4,600,000	110,800	5,280,000	5,300,000	136,000
4,600,000	4,620,000	111,600	5,300,000	5,320,000	136,800
4,620,000	4,640,000	112,300	5,320,000	5,340,000	137,500
4,640,000	4,660,000	113,000	5,340,000	5,360,000	138,200
4,660,000	4,680,000	113,700	5,360,000	5,380,000	138,900
4,680,000	4,700,000	114,400	5,380,000	5,400,000	139,600
4,700,000	4,720,000	115,200	5,400,000	5,420,000	140,400
4,720,000	4,740,000	115,900	5,420,000	5,440,000	141,100
4,740,000	4,760,000	116,600	5,440,000	5,460,000	141,800
4,760,000	4,780,000	117,300	5,460,000	5,480,000	142,500
4,780,000	4,800,000	118,000	5,480,000	5,500,000	143,200
4,800,000	4,820,000	118,800	5,500,000	5,520,000	144,000
4,820,000	4,840,000	119,500	5,520,000	5,540,000	144,700
4,840,000	4,860,000	120,200	5,540,000	5,560,000	145,400
4,860,000	4,880,000	120,900	5,560,000	5,580,000	146,100
4,880,000	4,900,000	121,600	5,580,000	5,600,000	146,800
4,900,000	4,920,000	122,400	5,600,000	5,620,000	147,600
4,920,000	4,940,000	123,100	5,620,000	5,640,000	148,300
4,940,000	4,960,000	123,800	5,640,000	5,660,000	149,000
4,960,000	4,980,000	124,500	5,660,000	5,680,000	149,700
4,980,000	5,000,000	125,200	5,680,000	5,700,000	150,400
5,000,000	5,020,000	126,000	5,700,000	5,720,000	151,200
5,020,000	5,040,000	126,700	5,720,000	5,740,000	151,900
5,040,000	5,060,000	127,400	5,740,000	5,760,000	152,600
5,060,000	5,080,000	128,100	5,760,000	5,780,000	153,300
5,080,000	5,100,000	128,800	5,780,000	5,800,000	154,000
5,100,000	5,120,000	129,600	5,800,000	5,820,000	154,800

退職所得控除額控除後の退職手当等の金額		税 額	退職所得控除額控除後の退職手当等の金額		税 額
以 上	未 満		以 上	未 満	
5,820,000	5,840,000	155,500	6,520,000	6,540,000	180,700
5,840,000	5,860,000	156,200	6,540,000	6,560,000	181,400
5,860,000	5,880,000	156,900	6,560,000	6,580,000	182,100
5,880,000	5,900,000	157,600	6,580,000	6,600,000	182,800
5,900,000	5,920,000	158,400	6,600,000	6,620,000	183,600
5,920,000	5,940,000	159,100	6,620,000	6,640,000	184,300
5,940,000	5,960,000	159,800	6,640,000	6,660,000	185,000
5,960,000	5,980,000	160,500	6,660,000	6,680,000	185,700
5,980,000	6,000,000	161,200	6,680,000	6,700,000	186,400
6,000,000	6,020,000	162,000	6,700,000	6,720,000	187,200
6,020,000	6,040,000	162,700	6,720,000	6,740,000	187,900
6,040,000	6,060,000	163,400	6,740,000	6,760,000	188,600
6,060,000	6,080,000	164,100	6,760,000	6,780,000	189,300
6,080,000	6,100,000	164,800	6,780,000	6,800,000	190,000
6,100,000	6,120,000	165,600	6,800,000	6,820,000	190,800
6,120,000	6,140,000	166,300	6,820,000	6,840,000	191,500
6,140,000	6,160,000	167,000	6,840,000	6,860,000	192,200
6,160,000	6,180,000	167,700	6,860,000	6,880,000	192,900
6,180,000	6,200,000	168,400	6,880,000	6,900,000	193,600
6,200,000	6,220,000	169,200	6,900,000	6,920,000	194,400
6,220,000	6,240,000	169,900	6,920,000	6,940,000	195,100
6,240,000	6,260,000	170,600	6,940,000	6,960,000	195,800
6,260,000	6,280,000	171,300	6,960,000	6,980,000	196,500
6,280,000	6,300,000	172,000	6,980,000	7,000,000	197,200
6,300,000	6,320,000	172,800	7,000,000	7,020,000	198,000
6,320,000	6,340,000	173,500	7,020,000	7,040,000	198,700
6,340,000	6,360,000	174,200	7,040,000	7,060,000	199,400
6,360,000	6,380,000	174,900	7,060,000	7,080,000	200,100
6,380,000	6,400,000	175,600	7,080,000	7,100,000	200,800
6,400,000	6,420,000	176,400	7,100,000	7,120,000	201,600
6,420,000	6,440,000	177,100	7,120,000	7,140,000	202,300
6,440,000	6,460,000	177,800	7,140,000	7,160,000	203,000
6,460,000	6,480,000	178,500	7,160,000	7,180,000	203,700
6,480,000	6,500,000	179,200	7,180,000	7,200,000	204,400
6,500,000	6,520,000	180,000	7,200,000	7,220,000	205,200

退職所得控除額控除後の退職手当等の金額		税 額	退職所得控除額控除後の退職手当等の金額		税 額
以 上	未 満		以 上	未 満	
7,220,000	7,240,000	205,900	7,820,000	7,840,000	227,500
7,240,000	7,260,000	206,600	7,840,000	7,860,000	228,200
7,260,000	7,280,000	207,300	7,860,000	7,880,000	228,900
7,280,000	7,300,000	208,000	7,880,000	7,900,000	229,600
7,300,000	7,320,000	208,800	7,900,000	7,920,000	230,400
7,320,000	7,340,000	209,500	7,920,000	7,940,000	231,100
7,340,000	7,360,000	210,200	7,940,000	7,960,000	231,800
7,360,000	7,380,000	210,900	7,960,000	7,980,000	232,500
7,380,000	7,400,000	211,600	7,980,000	8,000,000	233,200
7,400,000	7,420,000	212,400			
7,420,000	7,440,000	213,100	8,000,000	10,000,000	退職所得控除額控除後の退職手当等の金額に5%を乗じて算出した金額から54,000円を控除した金額
7,440,000	7,460,000	213,800			
7,460,000	7,480,000	214,500			
7,480,000	7,500,000	215,200			
7,500,000	7,520,000	216,000			
7,520,000	7,540,000	216,700	10,000,000円以上		退職所得控除額控除後の退職手当等の金額に4%を乗じて算出した金額から189,000円を控除した金額
7,540,000	7,560,000	217,400			
7,560,000	7,580,000	218,100			
7,580,000	7,600,000	218,800			
7,600,000	7,620,000	219,600			
7,620,000	7,640,000	220,300			
7,640,000	7,660,000	221,000			
7,660,000	7,680,000	221,700			
7,680,000	7,700,000	222,400			
7,700,000	7,720,000	223,200			
7,720,000	7,740,000	223,900			
7,740,000	7,760,000	224,600			
7,760,000	7,780,000	225,300			
7,780,000	7,800,000	226,000			
7,800,000	7,820,000	226,800			

(注) この表において「退職所得控除額控除後の退職手当等の金額」とは、退職手当等の金額から退職所得控除額を控除した残額をいう。

(備考) 税額を求めるには、まず、退職所得控除額控除後の退職手当等の金額を求め、次に、その金額に応じて「退職所得控除額控除後の退職手当等の金額」欄の該当する行を求めるものとし、その行の「税額」欄に記載されている金額が、その求める税額である。この場合において、退職所得控除額控除後の退職手当等の金額が8,000,000円以上の納税義務者の退職所得控除額控除後の退職手当等の金額の2分の1に相当する金額に1,000円未満の端数があるときは、その端数の金額に2を乗じて計算した金額を退職所得控除額控除後の退職手当等の金額から控除した後の金額を退職所得控除額控除後の退職手当等の金額とみなすものとし、その納税義務者の税額に100円未満の端数があるときは、これを切り捨てた額をもってその求める税額とする。

附 則

第一条 この条例は、昭和六十四年一月一日から施行する。

第二条 改正後の三朝町税条例第五十三条の四及び別表第三の規定は、昭和六十四年一月

一日以後に支払うべき退職手当等（同条例第五十三条の二に規定する退職手当等をいう。

以下同じ。）に係る所得割について適用し、同日前に支払うべき退職手当等に係る所得

割については、なお従前の例による。