

三朝町税条例の一部改正について

次のとおり三朝町税条例の一部を改正することについて、地方自治法（昭和22年法律第67号）第96条第1項の規定により、本議会の議決を求める。

平成6年12月20日

三朝町長 安田 真一郎

平成6年12月22日 原案可決

三朝町議会議長 西村武津美

三朝町条例第

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45年三朝町条例第18号）の一部を次のように改正する。

第31条第2項の表の第1号中「並びに地方自治法」を「、地方自治法」に改め、「地縁による団体」の次に「並びに政党交付金の交付を受ける政党等に対する法人格の付与に関する法律（平成6年法律第106号）第8条に規定する法人である政党又は政治団体」を加える。

第34条の3の表及び第53条の4の表中「160万円」を「200万円」に、「550万円」を「700万円」に改める。

附則第5条の2（見出しを含む。）及び第5条の3（見出しを含む。）中「平成6年度分」を「平成7年度分」に改める。

別表を次のように改める。

別表（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

第001号表

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
	8,000円未満	0	120,000	124,000	1,600
8,000	12,000	100	124,000	128,000	1,600
12,000	16,000	100	128,000	132,000	1,700
16,000	20,000	200	132,000	136,000	1,700
			136,000	140,000	1,800
20,000	24,000	200	140,000	144,000	1,800
24,000	28,000	300	144,000	148,000	1,900
28,000	32,000	300	148,000	152,000	1,900
32,000	36,000	400	152,000	156,000	2,000
36,000	40,000	400	156,000	160,000	2,100
40,000	44,000	500	160,000	164,000	2,100
44,000	48,000	500	164,000	168,000	2,200
48,000	52,000	600	168,000	172,000	2,200
52,000	56,000	700	172,000	176,000	2,300
56,000	60,000	700	176,000	180,000	2,300
60,000	64,000	800	180,000	184,000	2,400
64,000	68,000	800	184,000	188,000	2,400
68,000	72,000	900	188,000	192,000	2,500
72,000	76,000	900	192,000	196,000	2,500
76,000	80,000	1,000	196,000	200,000	2,600
80,000	84,000	1,000	200,000	204,000	2,700
84,000	88,000	1,100	204,000	208,000	2,700
88,000	92,000	1,100	208,000	212,000	2,800
92,000	96,000	1,200	212,000	216,000	2,800
96,000	100,000	1,200	216,000	220,000	2,900
100,000	104,000	1,300	220,000	224,000	2,900
104,000	108,000	1,400	224,000	228,000	3,000
108,000	112,000	1,400	228,000	232,000	3,000
112,000	116,000	1,500	232,000	236,000	3,100
116,000	120,000	1,500	236,000	240,000	3,100
240,000	244,000	3,200	468,000	476,000	6,300
244,000	248,000	3,200	476,000	484,000	6,400
248,000	252,000	3,300	484,000	492,000	6,500
252,000	260,000	3,400	492,000	500,000	6,600
260,000	268,000	3,500	500,000	508,000	6,700
268,000	276,000	3,600	508,000	516,000	6,800
276,000	284,000	3,700	516,000	524,000	6,900
284,000	292,000	3,800	524,000	532,000	7,000
292,000	300,000	3,900	532,000	540,000	7,100
300,000	308,000	4,000	540,000	548,000	7,200

308,000	316,000	4,100	548,000	556,000	7,300
316,000	324,000	4,200	556,000	564,000	7,500
324,000	332,000	4,300	564,000	572,000	7,600
332,000	340,000	4,400	572,000	580,000	7,700
340,000	348,000	4,500	580,000	588,000	7,800
348,000	356,000	4,600	588,000	596,000	7,900
356,000	364,000	4,800	596,000	604,000	8,000
364,000	372,000	4,900	604,000	612,000	8,100
372,000	380,000	5,000	612,000	620,000	8,200
380,000	388,000	5,100	620,000	628,000	8,300
388,000	396,000	5,200	628,000	636,000	8,400
396,000	404,000	5,300	636,000	644,000	8,500
404,000	412,000	5,400	644,000	652,000	8,600
412,000	420,000	5,500	652,000	660,000	8,800
420,000	428,000	5,600	660,000	668,000	8,900
428,000	436,000	5,700	668,000	676,000	9,000
436,000	444,000	5,800	676,000	684,000	9,100
444,000	452,000	5,900	684,000	692,000	9,200
452,000	460,000	6,100	692,000	700,000	9,300
460,000	468,000	6,200	700,000	708,000	9,400
708,000	716,000	9,500	1,032,000	1,044,000	13,900
716,000	724,000	9,600	1,044,000	1,056,000	14,000
724,000	732,000	9,700	1,056,000	1,068,000	14,200
732,000	740,000	9,800	1,068,000	1,080,000	14,400
740,000	748,000	9,900	1,080,000	1,092,000	14,500
748,000	756,000	10,000	1,092,000	1,104,000	14,700
756,000	764,000	10,200	1,104,000	1,116,000	14,900
764,000	772,000	10,300	1,116,000	1,128,000	15,000
772,000	780,000	10,400	1,128,000	1,140,000	15,200
780,000	792,000	10,500	1,140,000	1,152,000	15,300
792,000	804,000	10,600	1,152,000	1,164,000	15,500
804,000	816,000	10,800	1,164,000	1,176,000	15,700
816,000	828,000	11,000	1,176,000	1,188,000	15,800
828,000	840,000	11,100	1,188,000	1,200,000	16,000
840,000	852,000	11,300	1,200,000	1,212,000	16,200
852,000	864,000	11,500	1,212,000	1,224,000	16,300
864,000	876,000	11,600	1,224,000	1,236,000	16,500
876,000	888,000	11,800	1,236,000	1,248,000	16,600
888,000	900,000	11,900	1,248,000	1,260,000	16,800
900,000	912,000	12,100	1,260,000	1,272,000	17,000
912,000	924,000	12,300	1,272,000	1,284,000	17,100
924,000	936,000	12,400	1,284,000	1,296,000	17,300
936,000	948,000	12,600	1,296,000	1,308,000	17,400
948,000	960,000	12,700	1,308,000	1,320,000	17,600
960,000	972,000	12,900	1,320,000	1,332,000	17,800

972,000	984,000	13,100	1,332,000	1,344,000	17,900
984,000	996,000	13,200	1,344,000	1,356,000	18,100
996,000	1,008,000	13,400	1,356,000	1,368,000	18,300
1,008,000	1,020,000	13,600	1,368,000	1,380,000	18,400
1,020,000	1,032,000	13,700	1,380,000	1,392,000	18,600
1,392,000	1,404,000	18,700	1,816,000	1,832,000	24,500
1,404,000	1,416,000	18,900	1,832,000	1,848,000	24,700
1,416,000	1,428,000	19,100	1,848,000	1,864,000	24,900
1,428,000	1,440,000	19,200	1,864,000	1,880,000	25,100
1,440,000	1,452,000	19,400	1,880,000	1,896,000	25,300
1,452,000	1,464,000	19,600	1,896,000	1,912,000	25,500
1,464,000	1,476,000	19,700	1,912,000	1,928,000	25,800
1,476,000	1,488,000	19,900	1,928,000	1,944,000	26,000
1,488,000	1,500,000	20,000	1,944,000	1,960,000	26,200
1,500,000	1,512,000	20,200	1,960,000	1,976,000	26,400
1,512,000	1,524,000	20,400	1,976,000	1,992,000	26,600
1,524,000	1,536,000	20,500	1,992,000	2,008,000	26,800
1,536,000	1,548,000	20,700	2,008,000	2,024,000	27,100
1,548,000	1,560,000	20,800	2,024,000	2,040,000	27,300
1,560,000	1,576,000	21,000	2,040,000	2,056,000	27,500
1,576,000	1,592,000	21,200	2,056,000	2,072,000	27,700
1,592,000	1,608,000	21,400	2,072,000	2,088,000	27,900
1,608,000	1,624,000	21,700	2,088,000	2,104,000	28,100
1,624,000	1,640,000	21,900	2,104,000	2,120,000	28,400
1,640,000	1,656,000	22,100	2,120,000	2,136,000	28,600
1,656,000	1,672,000	22,300	2,136,000	2,152,000	28,800
1,672,000	1,688,000	22,500	2,152,000	2,168,000	29,000
1,688,000	1,704,000	22,700	2,168,000	2,184,000	29,200
1,704,000	1,720,000	23,000	2,184,000	2,200,000	29,400
1,720,000	1,736,000	23,200	2,200,000	2,216,000	29,700
1,736,000	1,752,000	23,400	2,216,000	2,232,000	29,900
1,752,000	1,768,000	23,600	2,232,000	2,248,000	30,100
1,768,000	1,784,000	23,800	2,248,000	2,264,000	30,300
1,784,000	1,800,000	24,000	2,264,000	2,280,000	30,500
1,800,000	1,816,000	24,300	2,280,000	2,296,000	30,700
2,296,000	2,312,000	30,900	2,820,000	2,840,000	38,000
2,312,000	2,328,000	31,200	2,840,000	2,860,000	38,300
2,328,000	2,344,000	31,400	2,860,000	2,880,000	38,600
2,344,000	2,360,000	31,600	2,880,000	2,900,000	38,800
2,360,000	2,376,000	31,800	2,900,000	2,920,000	39,100
2,376,000	2,392,000	32,000	2,920,000	2,940,000	39,400
2,392,000	2,408,000	32,200	2,940,000	2,960,000	39,600
2,408,000	2,424,000	32,500	2,960,000	2,980,000	39,900
2,424,000	2,440,000	32,700	2,980,000	3,000,000	40,200
2,440,000	2,456,000	32,900	3,000,000	3,020,000	40,500

2,456,000	2,472,000	33,100	3,020,000	3,040,000	40,700
2,472,000	2,488,000	33,300	3,040,000	3,060,000	41,000
2,488,000	2,504,000	33,500	3,060,000	3,080,000	41,300
2,504,000	2,520,000	33,800	3,080,000	3,100,000	41,500
2,520,000	2,536,000	34,000	3,100,000	3,120,000	41,800
2,536,000	2,552,000	34,200	3,120,000	3,140,000	42,100
2,552,000	2,568,000	34,400	3,140,000	3,160,000	42,300
2,568,000	2,584,000	34,600	3,160,000	3,180,000	42,600
2,584,000	2,600,000	34,800	3,180,000	3,200,000	42,900
2,600,000	2,620,000	35,100	3,200,000	3,220,000	43,200
2,620,000	2,640,000	35,300	3,220,000	3,240,000	43,400
2,640,000	2,660,000	35,600	3,240,000	3,260,000	43,700
2,660,000	2,680,000	35,900	3,260,000	3,280,000	44,000
2,680,000	2,700,000	36,100	3,280,000	3,300,000	44,200
2,700,000	2,720,000	36,400	3,300,000	3,320,000	44,500
2,720,000	2,740,000	36,700	3,320,000	3,340,000	44,800
2,740,000	2,760,000	36,900	3,340,000	3,360,000	45,000
2,760,000	2,780,000	37,200	3,360,000	3,380,000	45,300
2,780,000	2,800,000	37,500	3,380,000	3,400,000	45,600
2,800,000	2,820,000	37,800	3,400,000	3,420,000	45,900
3,420,000	3,440,000	46,100	4,020,000	4,040,000	54,700
3,440,000	3,460,000	46,400	4,040,000	4,060,000	55,400
3,460,000	3,480,000	46,700	4,060,000	4,080,000	56,100
3,480,000	3,500,000	46,900	4,080,000	4,100,000	56,800
3,500,000	3,520,000	47,200	4,100,000	4,120,000	57,600
3,520,000	3,540,000	47,500	4,120,000	4,140,000	58,300
3,540,000	3,560,000	47,700	4,140,000	4,160,000	59,000
3,560,000	3,580,000	48,000	4,160,000	4,180,000	59,700
3,580,000	3,600,000	48,300	4,180,000	4,200,000	60,400
3,600,000	3,620,000	48,600	4,200,000	4,220,000	61,200
3,620,000	3,640,000	48,800	4,220,000	4,240,000	61,900
3,640,000	3,660,000	49,100	4,240,000	4,260,000	62,600
3,660,000	3,680,000	49,400	4,260,000	4,280,000	63,300
3,680,000	3,700,000	49,600	4,280,000	4,300,000	64,000
3,700,000	3,720,000	49,900	4,300,000	4,320,000	64,800
3,720,000	3,740,000	50,200	4,320,000	4,340,000	65,500
3,740,000	3,760,000	50,400	4,340,000	4,360,000	66,200
3,760,000	3,780,000	50,700	4,360,000	4,380,000	66,900
3,780,000	3,800,000	51,000	4,380,000	4,400,000	67,600
3,800,000	3,820,000	51,300	4,400,000	4,420,000	68,400
3,820,000	3,840,000	51,500	4,420,000	4,440,000	69,100
3,840,000	3,860,000	51,800	4,440,000	4,460,000	69,800
3,860,000	3,880,000	52,100	4,460,000	4,480,000	70,500
3,880,000	3,900,000	52,300	4,480,000	4,500,000	71,200
3,900,000	3,920,000	52,600	4,500,000	4,520,000	72,000

3,920,000	3,940,000	52,900	4,520,000	4,540,000	72,700
3,940,000	3,960,000	53,100	4,540,000	4,560,000	73,400
3,960,000	3,980,000	53,400	4,560,000	4,580,000	74,100
3,980,000	4,000,000	53,700	4,580,000	4,600,000	74,800
4,000,000	4,020,000	54,000	4,600,000	4,620,000	75,600
4,620,000	4,640,000	76,300	5,220,000	5,240,000	97,900
4,640,000	4,660,000	77,000	5,240,000	5,260,000	98,600
4,660,000	4,680,000	77,700	5,260,000	5,280,000	99,300
4,680,000	4,700,000	78,400	5,280,000	5,300,000	100,000
4,700,000	4,720,000	79,200	5,300,000	5,320,000	100,800
4,720,000	4,740,000	79,900	5,320,000	5,340,000	101,500
4,740,000	4,760,000	80,600	5,340,000	5,360,000	102,200
4,760,000	4,780,000	81,300	5,360,000	5,380,000	102,900
4,780,000	4,800,000	82,000	5,380,000	5,400,000	103,600
4,800,000	4,820,000	82,800	5,400,000	5,420,000	104,400
4,820,000	4,840,000	83,500	5,420,000	5,440,000	105,100
4,840,000	4,860,000	84,200	5,440,000	5,460,000	105,800
4,860,000	4,880,000	84,900	5,460,000	5,480,000	106,500
4,880,000	4,900,000	85,600	5,480,000	5,500,000	107,200
4,900,000	4,920,000	86,400	5,500,000	5,520,000	108,000
4,920,000	4,940,000	87,100	5,520,000	5,540,000	108,700
4,940,000	4,960,000	87,800	5,540,000	5,560,000	109,400
4,960,000	4,980,000	88,500	5,560,000	5,580,000	110,100
4,980,000	5,000,000	89,200	5,580,000	5,600,000	110,800
5,000,000	5,020,000	90,000	5,600,000	5,620,000	111,600
5,020,000	5,040,000	90,700	5,620,000	5,640,000	112,300
5,040,000	5,060,000	91,400	5,640,000	5,660,000	113,000
5,060,000	5,080,000	92,100	5,660,000	5,680,000	113,700
5,080,000	5,100,000	92,800	5,680,000	5,700,000	114,400
5,100,000	5,120,000	93,600	5,700,000	5,720,000	115,200
5,120,000	5,140,000	94,300	5,720,000	5,740,000	115,900
5,140,000	5,160,000	95,000	5,740,000	5,760,000	116,600
5,160,000	5,180,000	95,700	5,760,000	5,780,000	117,300
5,180,000	5,200,000	96,400	5,780,000	5,800,000	118,000
5,200,000	5,220,000	97,200	5,800,000	5,820,000	118,800
5,820,000	5,840,000	119,500	6,420,000	6,440,000	141,100
5,840,000	5,860,000	120,200	6,440,000	6,460,000	141,800
5,860,000	5,880,000	120,900	6,460,000	6,480,000	142,500
5,880,000	5,900,000	121,600	6,480,000	6,500,000	143,200
5,900,000	5,920,000	122,400	6,500,000	6,520,000	144,000
5,920,000	5,940,000	123,100	6,520,000	6,540,000	144,700
5,940,000	5,960,000	123,800	6,540,000	6,560,000	145,400
5,960,000	5,980,000	124,500	6,560,000	6,580,000	146,100
5,980,000	6,000,000	125,200	6,580,000	6,600,000	146,800
6,000,000	6,020,000	126,000	6,600,000	6,620,000	147,600

6,020,000	6,040,000	126,700	6,620,000	6,640,000	148,300
6,040,000	6,060,000	127,400	6,640,000	6,660,000	149,000
6,060,000	6,080,000	128,100	6,660,000	6,680,000	149,700
6,080,000	6,100,000	128,800	6,680,000	6,700,000	150,400
6,100,000	6,120,000	129,600	6,700,000	6,720,000	151,200
6,120,000	6,140,000	130,300	6,720,000	6,740,000	151,900
6,140,000	6,160,000	131,000	6,740,000	6,760,000	152,600
6,160,000	6,180,000	131,700	6,760,000	6,780,000	153,300
6,180,000	6,200,000	132,400	6,780,000	6,800,000	154,000
6,200,000	6,220,000	133,200	6,800,000	6,820,000	154,800
6,220,000	6,240,000	133,900	6,820,000	6,840,000	155,500
6,240,000	6,260,000	134,600	6,840,000	6,860,000	156,200
6,260,000	6,280,000	135,300	6,860,000	6,880,000	156,900
6,280,000	6,300,000	136,000	6,880,000	6,900,000	157,600
6,300,000	6,320,000	136,800	6,900,000	6,920,000	158,400
6,320,000	6,340,000	137,500	6,920,000	6,940,000	159,100
6,340,000	6,360,000	138,200	6,940,000	6,960,000	159,800
6,360,000	6,380,000	138,900	6,960,000	6,980,000	160,500
6,380,000	6,400,000	139,600	6,980,000	7,000,000	161,200
6,400,000	6,420,000	140,400	7,000,000	7,020,000	162,000
7,020,000	7,040,000	162,700	7,620,000	7,640,000	184,300
7,040,000	7,060,000	163,400	7,640,000	7,660,000	185,000
7,060,000	7,080,000	164,100	7,660,000	7,680,000	185,700
7,080,000	7,100,000	164,800	7,680,000	7,700,000	186,400
7,100,000	7,120,000	165,600	7,700,000	7,720,000	187,200
7,120,000	7,140,000	166,300	7,720,000	7,740,000	187,900
7,140,000	7,160,000	167,000	7,740,000	7,760,000	188,600
7,160,000	7,180,000	167,700	7,760,000	7,780,000	189,300
7,180,000	7,200,000	168,400	7,780,000	7,800,000	190,000
7,200,000	7,220,000	169,200	7,800,000	7,820,000	190,800
7,220,000	7,240,000	169,900	7,820,000	7,840,000	191,500
7,240,000	7,260,000	170,600	7,840,000	7,860,000	192,200
7,260,000	7,280,000	171,300	7,860,000	7,880,000	192,900
7,280,000	7,300,000	172,000	7,880,000	7,900,000	193,600
7,300,000	7,320,000	172,800	7,900,000	7,920,000	194,400
7,320,000	7,340,000	173,500	7,920,000	7,940,000	195,100
7,340,000	7,360,000	174,200	7,940,000	7,960,000	195,800
7,360,000	7,380,000	174,900	7,960,000	7,980,000	196,500
7,380,000	7,400,000	175,600	7,980,000	8,000,000	197,200
7,400,000	7,420,000	176,400			
7,420,000	7,440,000	177,100	8,000,000	14,000,000	退職所得控除額控除後の退職手当等の金額に3.6%を乗じて算出した金額から90,000円を控除した金額
7,440,000	7,460,000	177,800			
7,460,000	7,480,000	178,500			
7,480,000	7,500,000	179,200			
7,500,000	7,520,000	180,000			

7,520,000	7,540,000	180,700	14,000,000円以上	退職所得控除額控除後の退職手当等の金額に4.95%を乗じて算出した金額から279,000円を控除した金額
7,540,000	7,560,000	181,400		
7,560,000	7,580,000	182,100		
7,580,000	7,600,000	182,800		
7,600,000	7,620,000	183,600		

(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

(施行期日)

第1条 この条例は、平成7年4月1日から施行する。ただし第31条第2項の表、第53条の4の表及び別表の改正規定並びに次条第2項の規定は平成7年1月1日から施行する。

第2条 次項に定めるものを除き、改正後の三朝町税条例（次項において「新条例」という。）の規定は、平成7年度以後の年度分の個人の町民税について適用し、平成6年度分までの個人の町民税については、なお従前の例による。

2 新条例第53条の4及び別表の規定は、平成7年1月1日以後に支払うべき退職手当等（同条例第53条の2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。