

鳥取県公報

毎週火曜日及び
金曜日発行
(当日が土曜日
のときは、
翌日)

目 次

◇条 例 鳥取県税条例の一部を改正する条例(税務課)

条 例

鳥取県税条例の一部を改正する条例をここに公布する。

昭和六十三年十二月三十日

鳥取県知事 西 尾 邑 次

鳥取県条例第二十九号

鳥取県税条例の一部を改正する条例

鳥取県税条例(昭和二十九年五月鳥取県条例第二十六号)の一部を次のように改正する。

第三十八条の四の表を次のように改める。

五百万円以下の金額	百分の二
五百万円を超える金額	百分の四

別表第二を次のように改める。

別表第二 退職所得に係る県民税の特別徴収税額表（第三十八条の六、第三十八条の八、附則第十七項、附則第十八項関係）

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	200,000	204,000	1,800
8,000	12,000	0	204,000	208,000	1,800
12,000	16,000	100	208,000	212,000	1,800
16,000	20,000	100	212,000	216,000	1,900
			216,000	220,000	1,900
20,000	24,000	100	220,000	224,000	1,900
24,000	28,000	200	224,000	228,000	2,000
28,000	32,000	200	228,000	232,000	2,000
32,000	36,000	200	232,000	236,000	2,000
36,000	40,000	300	236,000	240,000	2,100
40,000	44,000	300	240,000	244,000	2,100
44,000	48,000	300	244,000	248,000	2,100
48,000	52,000	400	248,000	252,000	2,200
52,000	56,000	400	252,000	260,000	2,200
56,000	60,000	500	260,000	268,000	2,300
60,000	64,000	500	268,000	276,000	2,400
64,000	68,000	500	276,000	284,000	2,400
68,000	72,000	600	284,000	292,000	2,500
72,000	76,000	600	292,000	300,000	2,600
76,000	80,000	600	300,000	308,000	2,700
80,000	84,000	700	308,000	316,000	2,700
84,000	88,000	700	316,000	324,000	2,800
88,000	92,000	700	324,000	332,000	2,900
92,000	96,000	800	332,000	340,000	2,900
96,000	100,000	800	340,000	348,000	3,000
100,000	104,000	900	348,000	356,000	3,100
104,000	108,000	900	356,000	364,000	3,200
108,000	112,000	900	364,000	372,000	3,200
112,000	116,000	1,000	372,000	380,000	3,300
116,000	120,000	1,000	380,000	388,000	3,400
120,000	124,000	1,000	388,000	396,000	3,400
124,000	128,000	1,100	396,000	404,000	3,500
128,000	132,000	1,100	404,000	412,000	3,600
132,000	136,000	1,100	412,000	420,000	3,700
136,000	140,000	1,200	420,000	428,000	3,700
140,000	144,000	1,200	428,000	436,000	3,800
144,000	148,000	1,200	436,000	444,000	3,900
148,000	152,000	1,300	444,000	452,000	3,900
152,000	156,000	1,300	452,000	460,000	4,000
156,000	160,000	1,400	460,000	468,000	4,100
160,000	164,000	1,400	468,000	476,000	4,200
164,000	168,000	1,400	476,000	484,000	4,200
168,000	172,000	1,500	484,000	492,000	4,300
172,000	176,000	1,500	492,000	500,000	4,400
176,000	180,000	1,500	500,000	508,000	4,500
180,000	184,000	1,600	508,000	516,000	4,500
184,000	188,000	1,600	516,000	524,000	4,600
188,000	192,000	1,600	524,000	532,000	4,700
192,000	196,000	1,700	532,000	540,000	4,700
196,000	200,000	1,700	540,000	548,000	4,800

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	
円	円	円	円	円	円
548,000	556,000	4,900	1,092,000	1,104,000	9,800
556,000	564,000	5,000	1,104,000	1,116,000	9,900
564,000	572,000	5,000	1,116,000	1,128,000	10,000
572,000	580,000	5,100	1,128,000	1,140,000	10,100
580,000	588,000	5,200	1,140,000	1,152,000	10,200
588,000	596,000	5,200	1,152,000	1,164,000	10,300
596,000	604,000	5,300	1,164,000	1,176,000	10,400
604,000	612,000	5,400	1,176,000	1,188,000	10,500
612,000	620,000	5,500	1,188,000	1,200,000	10,600
620,000	628,000	5,500	1,200,000	1,212,000	10,800
628,000	636,000	5,600	1,212,000	1,224,000	10,900
636,000	644,000	5,700	1,224,000	1,236,000	11,000
644,000	652,000	5,700	1,236,000	1,248,000	11,100
652,000	660,000	5,800	1,248,000	1,260,000	11,200
660,000	668,000	5,900	1,260,000	1,272,000	11,300
668,000	676,000	6,000	1,272,000	1,284,000	11,400
676,000	684,000	6,000	1,284,000	1,296,000	11,500
684,000	692,000	6,100	1,296,000	1,308,000	11,600
692,000	700,000	6,200	1,308,000	1,320,000	11,700
700,000	708,000	6,300	1,320,000	1,332,000	11,800
708,000	716,000	6,300	1,332,000	1,344,000	11,900
716,000	724,000	6,400	1,344,000	1,356,000	12,000
724,000	732,000	6,500	1,356,000	1,368,000	12,200
732,000	740,000	6,500	1,368,000	1,380,000	12,300
740,000	748,000	6,600	1,380,000	1,392,000	12,400
748,000	756,000	6,700	1,392,000	1,404,000	12,500
756,000	764,000	6,800	1,404,000	1,416,000	12,600
764,000	772,000	6,800	1,416,000	1,428,000	12,700
772,000	780,000	6,900	1,428,000	1,440,000	12,800
780,000	792,000	7,000	1,440,000	1,452,000	12,900
792,000	804,000	7,100	1,452,000	1,464,000	13,000
804,000	816,000	7,200	1,464,000	1,476,000	13,100
816,000	828,000	7,300	1,476,000	1,488,000	13,200
828,000	840,000	7,400	1,488,000	1,500,000	13,300
840,000	852,000	7,500	1,500,000	1,512,000	13,500
852,000	864,000	7,600	1,512,000	1,524,000	13,600
864,000	876,000	7,700	1,524,000	1,536,000	13,700
876,000	888,000	7,800	1,536,000	1,548,000	13,800
888,000	900,000	7,900	1,548,000	1,560,000	13,900
900,000	912,000	8,100	1,560,000	1,576,000	14,000
912,000	924,000	8,200	1,576,000	1,592,000	14,100
924,000	936,000	8,300	1,592,000	1,608,000	14,300
936,000	948,000	8,400	1,608,000	1,624,000	14,400
948,000	960,000	8,500	1,624,000	1,640,000	14,600
960,000	972,000	8,600	1,640,000	1,656,000	14,700
972,000	984,000	8,700	1,656,000	1,672,000	14,900
984,000	996,000	8,800	1,672,000	1,688,000	15,000
996,000	1,008,000	8,900	1,688,000	1,704,000	15,100
1,008,000	1,020,000	9,000	1,704,000	1,720,000	15,300
1,020,000	1,032,000	9,100	1,720,000	1,736,000	15,400
1,032,000	1,044,000	9,200	1,736,000	1,752,000	15,600
1,044,000	1,056,000	9,300	1,752,000	1,768,000	15,700
1,056,000	1,068,000	9,500	1,768,000	1,784,000	15,900
1,068,000	1,080,000	9,600	1,784,000	1,800,000	16,000
1,080,000	1,092,000	9,700	1,800,000	1,816,000	16,200

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	
円	円	円	円	円	円
1,816,000	1,832,000	16,300	2,720,000	2,740,000	24,400
1,832,000	1,848,000	16,400	2,740,000	2,760,000	24,600
1,848,000	1,864,000	16,600	2,760,000	2,780,000	24,800
1,864,000	1,880,000	16,700	2,780,000	2,800,000	25,000
1,880,000	1,896,000	16,900	2,800,000	2,820,000	25,200
1,896,000	1,912,000	17,000	2,820,000	2,840,000	25,300
1,912,000	1,928,000	17,200	2,840,000	2,860,000	25,500
1,928,000	1,944,000	17,300	2,860,000	2,880,000	25,700
1,944,000	1,960,000	17,400	2,880,000	2,900,000	25,900
1,960,000	1,976,000	17,600	2,900,000	2,920,000	26,100
1,976,000	1,992,000	17,700	2,920,000	2,940,000	26,200
1,992,000	2,008,000	17,900	2,940,000	2,960,000	26,400
2,008,000	2,024,000	18,000	2,960,000	2,980,000	26,600
2,024,000	2,040,000	18,200	2,980,000	3,000,000	26,800
2,040,000	2,056,000	18,300	3,000,000	3,020,000	27,000
2,056,000	2,072,000	18,500	3,020,000	3,040,000	27,100
2,072,000	2,088,000	18,600	3,040,000	3,060,000	27,300
2,088,000	2,104,000	18,700	3,060,000	3,080,000	27,500
2,104,000	2,120,000	18,900	3,080,000	3,100,000	27,700
2,120,000	2,136,000	19,000	3,100,000	3,120,000	27,900
2,136,000	2,152,000	19,200	3,120,000	3,140,000	28,000
2,152,000	2,168,000	19,300	3,140,000	3,160,000	28,200
2,168,000	2,184,000	19,500	3,160,000	3,180,000	28,400
2,184,000	2,200,000	19,600	3,180,000	3,200,000	28,600
2,200,000	2,216,000	19,800	3,200,000	3,220,000	28,800
2,216,000	2,232,000	19,900	3,220,000	3,240,000	28,900
2,232,000	2,248,000	20,000	3,240,000	3,260,000	29,100
2,248,000	2,264,000	20,200	3,260,000	3,280,000	29,300
2,264,000	2,280,000	20,300	3,280,000	3,300,000	29,500
2,280,000	2,296,000	20,500	3,300,000	3,320,000	29,700
2,296,000	2,312,000	20,600	3,320,000	3,340,000	29,800
2,312,000	2,328,000	20,800	3,340,000	3,360,000	30,000
2,328,000	2,344,000	20,900	3,360,000	3,380,000	30,200
2,344,000	2,360,000	21,000	3,380,000	3,400,000	30,400
2,360,000	2,376,000	21,200	3,400,000	3,420,000	30,600
2,376,000	2,392,000	21,300	3,420,000	3,440,000	30,700
2,392,000	2,408,000	21,500	3,440,000	3,460,000	30,900
2,408,000	2,424,000	21,600	3,460,000	3,480,000	31,100
2,424,000	2,440,000	21,800	3,480,000	3,500,000	31,300
2,440,000	2,456,000	21,900	3,500,000	3,520,000	31,500
2,456,000	2,472,000	22,100	3,520,000	3,540,000	31,600
2,472,000	2,488,000	22,200	3,540,000	3,560,000	31,800
2,488,000	2,504,000	22,300	3,560,000	3,580,000	32,000
2,504,000	2,520,000	22,500	3,580,000	3,600,000	32,200
2,520,000	2,536,000	22,600	3,600,000	3,620,000	32,400
2,536,000	2,552,000	22,800	3,620,000	3,640,000	32,500
2,552,000	2,568,000	22,900	3,640,000	3,660,000	32,700
2,568,000	2,584,000	23,100	3,660,000	3,680,000	32,900
2,584,000	2,600,000	23,200	3,680,000	3,700,000	33,100
2,600,000	2,620,000	23,400	3,700,000	3,720,000	33,300
2,620,000	2,640,000	23,500	3,720,000	3,740,000	33,400
2,640,000	2,660,000	23,700	3,740,000	3,760,000	33,600
2,660,000	2,680,000	23,900	3,760,000	3,780,000	33,800
2,680,000	2,700,000	24,100	3,780,000	3,800,000	34,000
2,700,000	2,720,000	24,300	3,800,000	3,820,000	34,200

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	
円	円	円	円	円	円
3,820,000	3,840,000	34,300	4,920,000	4,940,000	44,200
3,840,000	3,860,000	34,500	4,940,000	4,960,000	44,400
3,860,000	3,880,000	34,700	4,960,000	4,980,000	44,600
3,880,000	3,900,000	34,900	4,980,000	5,000,000	44,800
3,900,000	3,920,000	35,100	5,000,000	5,020,000	45,000
3,920,000	3,940,000	35,200	5,020,000	5,040,000	45,100
3,940,000	3,960,000	35,400	5,040,000	5,060,000	45,300
3,960,000	3,980,000	35,600	5,060,000	5,080,000	45,500
3,980,000	4,000,000	35,800	5,080,000	5,100,000	45,700
4,000,000	4,020,000	36,000	5,100,000	5,120,000	45,900
4,020,000	4,040,000	36,100	5,120,000	5,140,000	46,000
4,040,000	4,060,000	36,300	5,140,000	5,160,000	46,200
4,060,000	4,080,000	36,500	5,160,000	5,180,000	46,400
4,080,000	4,100,000	36,700	5,180,000	5,200,000	46,600
4,100,000	4,120,000	36,900	5,200,000	5,220,000	46,800
4,120,000	4,140,000	37,000	5,220,000	5,240,000	46,900
4,140,000	4,160,000	37,200	5,240,000	5,260,000	47,100
4,160,000	4,180,000	37,400	5,260,000	5,280,000	47,300
4,180,000	4,200,000	37,600	5,280,000	5,300,000	47,500
4,200,000	4,220,000	37,800	5,300,000	5,320,000	47,700
4,220,000	4,240,000	37,900	5,320,000	5,340,000	47,800
4,240,000	4,260,000	38,100	5,340,000	5,360,000	48,000
4,260,000	4,280,000	38,300	5,360,000	5,380,000	48,200
4,280,000	4,300,000	38,500	5,380,000	5,400,000	48,400
4,300,000	4,320,000	38,700	5,400,000	5,420,000	48,600
4,320,000	4,340,000	38,800	5,420,000	5,440,000	48,700
4,340,000	4,360,000	39,000	5,440,000	5,460,000	48,900
4,360,000	4,380,000	39,200	5,460,000	5,480,000	49,100
4,380,000	4,400,000	39,400	5,480,000	5,500,000	49,300
4,400,000	4,420,000	39,600	5,500,000	5,520,000	49,500
4,420,000	4,440,000	39,700	5,520,000	5,540,000	49,600
4,440,000	4,460,000	39,900	5,540,000	5,560,000	49,800
4,460,000	4,480,000	40,100	5,560,000	5,580,000	50,000
4,480,000	4,500,000	40,300	5,580,000	5,600,000	50,200
4,500,000	4,520,000	40,500	5,600,000	5,620,000	50,400
4,520,000	4,540,000	40,600	5,620,000	5,640,000	50,500
4,540,000	4,560,000	40,800	5,640,000	5,660,000	50,700
4,560,000	4,580,000	41,000	5,660,000	5,680,000	50,900
4,580,000	4,600,000	41,200	5,680,000	5,700,000	51,100
4,600,000	4,620,000	41,400	5,700,000	5,720,000	51,300
4,620,000	4,640,000	41,500	5,720,000	5,740,000	51,400
4,640,000	4,660,000	41,700	5,740,000	5,760,000	51,600
4,660,000	4,680,000	41,900	5,760,000	5,780,000	51,800
4,680,000	4,700,000	42,100	5,780,000	5,800,000	52,000
4,700,000	4,720,000	42,300	5,800,000	5,820,000	52,200
4,720,000	4,740,000	42,400	5,820,000	5,840,000	52,300
4,740,000	4,760,000	42,600	5,840,000	5,860,000	52,500
4,760,000	4,780,000	42,800	5,860,000	5,880,000	52,700
4,780,000	4,800,000	43,000	5,880,000	5,900,000	52,900
4,800,000	4,820,000	43,200	5,900,000	5,920,000	53,100
4,820,000	4,840,000	43,300	5,920,000	5,940,000	53,200
4,840,000	4,860,000	43,500	5,940,000	5,960,000	53,400
4,860,000	4,880,000	43,700	5,960,000	5,980,000	53,600
4,880,000	4,900,000	43,900	5,980,000	6,000,000	53,800
4,900,000	4,920,000	44,100	6,000,000	6,020,000	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	
円	円	円	円	円	円
6,020,000	6,040,000	54,100	7,120,000	7,140,000	64,000
6,040,000	6,060,000	54,300	7,140,000	7,160,000	64,200
6,060,000	6,080,000	54,500	7,160,000	7,180,000	64,400
6,080,000	6,100,000	54,700	7,180,000	7,200,000	64,600
6,100,000	6,120,000	54,900	7,200,000	7,220,000	64,800
6,120,000	6,140,000	55,000	7,220,000	7,240,000	64,900
6,140,000	6,160,000	55,200	7,240,000	7,260,000	65,100
6,160,000	6,180,000	55,400	7,260,000	7,280,000	65,300
6,180,000	6,200,000	55,600	7,280,000	7,300,000	65,500
6,200,000	6,220,000	55,800	7,300,000	7,320,000	65,700
6,220,000	6,240,000	55,900	7,320,000	7,340,000	65,800
6,240,000	6,260,000	56,100	7,340,000	7,360,000	66,000
6,260,000	6,280,000	56,300	7,360,000	7,380,000	66,200
6,280,000	6,300,000	56,500	7,380,000	7,400,000	66,400
6,300,000	6,320,000	56,700	7,400,000	7,420,000	66,600
6,320,000	6,340,000	56,800	7,420,000	7,440,000	66,700
6,340,000	6,360,000	57,000	7,440,000	7,460,000	66,900
6,360,000	6,380,000	57,200	7,460,000	7,480,000	67,100
6,380,000	6,400,000	57,400	7,480,000	7,500,000	67,300
6,400,000	6,420,000	57,600	7,500,000	7,520,000	67,500
6,420,000	6,440,000	57,700	7,520,000	7,540,000	67,600
6,440,000	6,460,000	57,900	7,540,000	7,560,000	67,800
6,460,000	6,480,000	58,100	7,560,000	7,580,000	68,000
6,480,000	6,500,000	58,300	7,580,000	7,600,000	68,200
6,500,000	6,520,000	58,500	7,600,000	7,620,000	68,400
6,520,000	6,540,000	58,600	7,620,000	7,640,000	68,500
6,540,000	6,560,000	58,800	7,640,000	7,660,000	68,700
6,560,000	6,580,000	59,000	7,660,000	7,680,000	68,900
6,580,000	6,600,000	59,200	7,680,000	7,700,000	69,100
6,600,000	6,620,000	59,400	7,700,000	7,720,000	69,300
6,620,000	6,640,000	59,500	7,720,000	7,740,000	69,400
6,640,000	6,660,000	59,700	7,740,000	7,760,000	69,600
6,660,000	6,680,000	59,900	7,760,000	7,780,000	69,800
6,680,000	6,700,000	60,100	7,780,000	7,800,000	70,000
6,700,000	6,720,000	60,300	7,800,000	7,820,000	70,200
6,720,000	6,740,000	60,400	7,820,000	7,840,000	70,300
6,740,000	6,760,000	60,600	7,840,000	7,860,000	70,500
6,760,000	6,780,000	60,800	7,860,000	7,880,000	70,700
6,780,000	6,800,000	61,000	7,880,000	7,900,000	70,900
6,800,000	6,820,000	61,200	7,900,000	7,920,000	71,100
6,820,000	6,840,000	61,300	7,920,000	7,940,000	71,200
6,840,000	6,860,000	61,500	7,940,000	7,960,000	71,400
6,860,000	6,880,000	61,700	7,960,000	7,980,000	71,600
6,880,000	6,900,000	61,900	7,980,000	8,000,000	71,800
6,900,000	6,920,000	62,100	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0.9%を 乗じて算出し た金額
6,920,000	6,940,000	62,200			
6,940,000	6,960,000	62,400			
6,960,000	6,980,000	62,600			
6,980,000	7,000,000	62,800			
7,000,000	7,020,000	63,000			
7,020,000	7,040,000	63,100			
7,040,000	7,060,000	63,300			
7,060,000	7,080,000	63,500			
7,080,000	7,100,000	63,700			
7,100,000	7,120,000	63,900			

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	
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1.8%を乗じて算出した金額から90,000円を控除した金額			

(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つてその求める税額とする。

附 則

- 1 この条例は、昭和六十四年一月一日から施行する。
- 2 この条例による改正後の鳥取県税条例第三十八条の四及び別表第二の規定は、昭和六十四年一月一日以後に支払うべき退職手当等（同条例第三十八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。

発行所 鳥取県鳥取市東町一丁目 鳥

取

県

【定価一部一箇月千八百円（送料を含む。）】