

A BILL FOR AN ACT

RELATING TO INCOME TAX.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF HAWAII:

1 SECTION 1. Chapter 235, Hawaii Revised Statutes, is
2 amended by adding a new section to part III to be appropriately
3 designated and to read as follows:

4 "§235- No tax imposed on low-income individuals.
5 Notwithstanding section 235-51, in the case of any taxable year
6 beginning after December 31, 2008, no tax shall be imposed under
7 this chapter on an individual whose taxable income is less than
8 one hundred per cent of the federal poverty income guideline for
9 that year, issued pursuant to Title 42 United States Code
10 Section 9902(2)."

11 SECTION 2. New statutory material is underscored.

12 SECTION 3. This Act shall take effect upon its approval.

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JAN 27 2009

Report Title:

Income Tax; Income Less than 100% of Federal Poverty Level

Description:

Exempts individuals from income tax if they earn less than 100 percent of the current Federal Poverty Income Guideline for Hawaii.

