
A BILL FOR AN ACT

RELATING TO TAXATION.

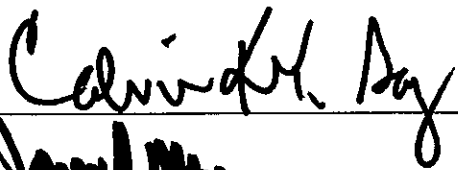
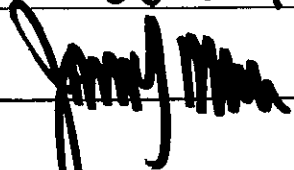

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF HAWAII:

1 SECTION 1. Notwithstanding any other law, chapter 235,
2 Hawaii Revised Statutes, shall not apply to any income received
3 by plaintiffs pursuant to a settlement agreement in *Garner v.*
4 *Department of Education* (Civil No. 03-1-0305) and *Klitternick v.*
5 *Hamamoto* (Civil No. 05-1-0031); provided that, as part of the
6 settlement, the plaintiffs waive any claim to pre- or post-
7 judgment interest.

8 SECTION 2. This Act, upon its approval, shall apply to
9 taxable years beginning after December 31, 2013.

10

INTRODUCED BY:

JAN 17 2014



H.B. NO. 2016

Report Title:

Income Tax; Exemption; Substitute Teachers; Settlement

Description:

Exempts from state income tax, income received by plaintiff substitute teachers pursuant to a settlement agreement in their lawsuits against the department of education. Provides requirements to receive exemption.

The summary description of legislation appearing on this page is for informational purposes only and is not legislation or evidence of legislative intent.

