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## A BILL FOR AN ACT

RELATING TO TAXATION.

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

1 SECTION 1. Section 235-2.4, Hawaii Revised Statutes, is  
2 amended by amending subsection (i) to read as follows:

3 "(i) Section 164 (with respect to taxes) of the Internal  
4 Revenue Code shall be operative for the purposes of this  
5 chapter, except that:

6 (1) Section 164(a)(6) and (b)(6) shall not be operative  
7 for the purposes of this chapter; and

8 ~~[-(2) The deductions under section 164(a)(3) and (b)(5)  
9 shall not be operative for corporate taxpayers and  
10 shall be operative only for the following individual  
11 taxpayers:~~

12 ~~(A) A taxpayer filing a single return or a married  
13 person filing separately with a federal adjusted  
14 gross income of less than \$100,000;~~

15 ~~(B) A taxpayer filing as a head of household with a  
16 federal adjusted gross income of less than  
17 \$150,000; and~~



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1           ~~(C) A taxpayer filing a joint return or as a~~  
 2           ~~surviving spouse with a federal adjusted gross~~  
 3           ~~income of less than \$200,000; and~~

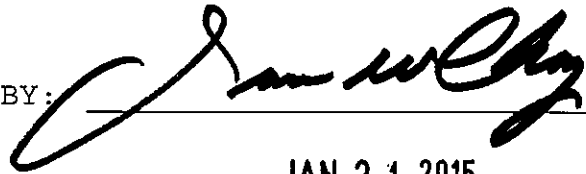
4       ~~(3)]~~ (2) Section 164(a)(3) shall not be operative for any  
 5           amounts for which the credit under section 235-55 has  
 6           been claimed."

7       SECTION 2. Statutory material to be repealed is bracketed  
 8       and stricken. New statutory material is underscored.

9       SECTION 3. This Act, upon its approval, shall apply to  
 10       taxable years beginning after December 31, 2013.

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INTRODUCED BY: \_\_\_\_\_



JAN 21 2015



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**Report Title:**

Taxation; Deductions

**Description:**

Restores the deduction for state taxes paid for taxpayers with income above specified thresholds.

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

