
A BILL FOR AN ACT

RELATING TO TAXATION.

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

1 SECTION 1. Act 97, Session Laws of Hawaii 2011, is amended
2 by amending section 6 to read as follows:

3 "SECTION 6. This Act shall take effect on July 1, 2011,
4 and shall apply to taxable years beginning after December 31,
5 2010; provided that:

6 (1) Section 235- , Hawaii Revised Statutes, in section 3
7 of this Act shall be repealed on [~~January 1, 2016,~~
8 July 1, 2015, and shall apply to taxable years
9 beginning after December 31, 2010, but not to taxable
10 years beginning after December 31, [~~2015,~~ 2013; and

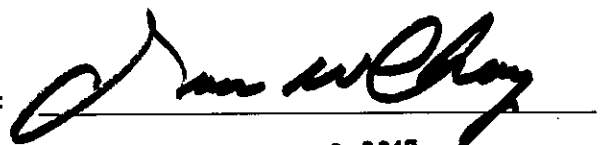
11 (2) Part IV shall take effect retroactively to December
12 30, 2010."

13 SECTION 2. Statutory material to be repealed is bracketed
14 and stricken. New statutory material is underscored.

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

16

INTRODUCED BY:



JAN 22 2015



H.B. NO. 247

Report Title:

Taxation; Itemized Deductions

Description:

Repeals temporary limitations on claims for itemized tax deductions imposed by Act 97, Session Laws of Hawaii 2011.

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

