

ACT 25

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H. B. 276.

**A Bill for an Act Relating to Combat Pay Exclusion and Amending Chapter
121, Revised Laws of Hawaii 1955, as Amended.**

Be It Enacted by the Legislature of the State of Hawaii:

SECTION 1. It is the intent of this Act to incorporate by reference Section 112 of the Internal Revenue Code of 1954, as amended by Public Law 89-739, into Chapter 121 of the Revised Laws of Hawaii 1955, as amended, relating to the Income Tax Law.

SECTION 2. Section 121-1.01 of the Revised Laws of Hawaii 1955, as amended, is hereby further amended by adding under Column 1 and Column 2 the following:

"Column 1	Column 2
Taxable years ending after December 31, 1965 but only with respect to compensation for periods of active service after such date.	Internal Revenue Code of 1954, Section 112, as amended by Public Law 89-739."

SECTION 3. This Act upon its approval shall apply to the taxable years stated in Section 2.

(Approved April 27, 1967.)