

A Bill for an Act Relating to Taxation, Amending Chapter 237 of the Hawaii Revised Statutes.

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

SECTION 1. The purpose of this bill is to treat the deaf and totally disabled persons in the same manner under Hawaii's tax laws as the blind person. Act 90, Session Laws of Hawaii 1970, attempted to grant similar tax treatment to deaf and totally disabled persons by providing for the same exemptions granted the blind person under Hawaii's income and property tax laws. Inadvertently, however, provisions were not included to provide equal treatment under the general excise tax law. This measure would correct this oversight so that the deaf and totally disabled persons would be treated in a like manner as the blind person under all of the pertinent tax laws.

SECTION 2. Section 237-17, Hawaii Revised Statutes, is amended to read as follows:

**"Section 237-17 Persons with impaired sight, hearing, or who are totally disabled.** Anything in section 237-13 to the contrary notwithstanding, the privilege tax levied, assessed, and collected on account of the business or other activities of individuals who are blind, deaf, or totally disabled, or corporations all of whose outstanding shares are owned by individuals who are blind, deaf, or totally disabled shall not exceed one-half of one per cent of the proceeds, sales, income, or other receipts subject to tax. For the purpose of this (section) chapter "blind," "deaf," or "totally disabled" is defined as in section 235-1. The impairment of sight or hearing, or the disability, shall be certified to by the department of health or by any state or county medical officer duly authorized by the department of health for this purpose."

SECTION 3. Section 237-24(13), Hawaii Revised Statutes, is amended to read as follows:

"(13) An amount up to, but not in excess of, \$2,000 a year of gross income received by any blind, deaf, or totally disabled person engaging, or continuing, in any business, trade, activity, occupation, or calling within the State;"

SECTION 4. Statutory material to be repealed is bracketed. New material is underscored. In printing this Act, the revisor of statutes need not include the brackets, the bracketed material, or the underscoring.\*

SECTION 5. This Act shall take effect upon its approval.

(Approved May 15, 1973.)

\*Edited accordingly.