

ACT 36

S.B. NO. 264

A Bill for an Act Relating to Certification for Tax Exemption.

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

SECTION 1. Section 235-1, Hawaii Revised Statutes, is amended by amending the definition of “deaf” to read as follows:

““Deaf” means a person whose average loss in the speech frequencies (500-2000 Hertz) in the better ear is eighty-two decibels, A.S.A., or worse. The impairment of deafness shall be certified to by a qualified otolaryngologist or a licensed audiologist under chapter 468E on forms prescribed by the department of taxation.”

SECTION 2. New statutory material is underscored.

SECTION 3. This Act, upon its approval, shall apply to taxable years beginning after December 31, 2001.

(Approved April 26, 2001.)