

JAN 17 2014

SENATE RESOLUTION

URGING THE DEPARTMENT OF TAXATION TO AMEND THE HEARING
EXAMINATION SECTION OF TAX FORM N-172 TO INCLUDE
INDIVIDUALS WITH MENIERE'S DISEASE.

1 WHEREAS, nearly one-fifth of all Americans age twelve and
2 older have hearing loss so severe that it may make communication
3 difficult; and

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5 WHEREAS, Meniere's disease is a disorder of the inner ear
6 that causes hearing loss, severe dizziness, ringing in the ear,
7 and a feeling of congestion in the ear; and

8
9 WHEREAS, Meniere's disease can develop at any age but is
10 more likely to happen to adults between forty and sixty years of
11 age; and

12
13 WHEREAS, the National Institute on Deafness and Other
14 Communication Disorders estimates that approximately 615,000
15 individuals in the United States are currently diagnosed with
16 Meniere's disease and that 45,500 cases are newly diagnosed each
17 year; and

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19 WHEREAS, in order to apply for a state income tax deduction
20 for deaf persons, individuals with impaired hearing must have a
21 licensed medical professional certify their impairment using
22 Form N-172, Claim for Tax Exemption by Person with Impaired
23 Sight or Hearing or by Totally Disabled Person and Physician's
24 Certification; and

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26 WHEREAS, Form N-172 determines hearing impairment by
27 measuring hearing loss and loss in speech frequencies, without
28 measuring speech recognition threshold; and

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30 WHEREAS, this method of determining the level of hearing
31 impairment does not take into account individuals with hearing
32 that is distorted due to Meniere's disease because their hearing
33 threshold for any given frequency may be well within the
34 criteria on Form N-172; and



1 WHEREAS, the proper way to diagnose cases of Meniere's
 2 disease is by means of speech tests designed to determine the
 3 speech recognition threshold; and

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 5 WHEREAS, individuals who work in word-rich environments are
 6 at a further disadvantage due to the technical jargon that tends
 7 to be more complex than that of daily language; now, therefore,

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 9 BE IT RESOLVED by the Senate of the Twenty-seventh
 10 Legislature of the State of Hawaii, Regular Session of 2014,
 11 that the Department of Taxation is urged to amend the Hearing
 12 Examination section of Form N-172, Claim for Tax Exemption by
 13 Person with Impaired Sight or Hearing or by Totally Disabled
 14 Person and Physician's Certification, to include individuals
 15 with Meniere's disease; and

16
 17 BE IT FURTHER RESOLVED that Section B Hearing Examination
 18 of Form N-172 be amended to include the following option, which
 19 may be used in lieu of the hearing loss without aid and average
 20 loss in speech frequencies in the better ear responses, to
 21 determine eligibility for the tax deduction:

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 23 "The SRT (speech recognition threshold) in the better ear
 24 of 50% or worse (ANSI S3.6-1969 standard): ☐ Yes ☐ No";
 25 and

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 27 BE IT FURTHER RESOLVED that certified copies of this
 28 Resolution be transmitted to the Director of Taxation and
 29 Director of Health.
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OFFERED BY:

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