

A Bill for an Act Relating to Exemptions from Income Tax.

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

SECTION 1. Section 235-54, Hawaii Revised Statutes, is amended by amending subsection (c) to read as follows:

“(c) A blind person, a deaf person, and any person totally disabled, in lieu of the personal exemptions allowed by the Internal Revenue Code, shall be allowed, and there shall be deducted in computing the taxable income of a blind person, a deaf person, or a totally disabled person, instead of the exemptions provided by subsection (a), the amount of \$7,000.”

SECTION 2. Statutory material to be repealed is bracketed.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 3. This Act, upon its approval, shall apply to taxable years beginning after December 31, 1977.

(Approved June 2, 1978.)

*Edited accordingly.