

ACT 152

H.B. NO. 2137-80

A Bill for an Act Relating to Taxation.

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

SECTION 1. Section 235-55.5, Hawaii Revised Statutes, is amended by amending subsection (c) to read:

“(c) Qualified exemption defined. For the purposes of this section, a qualified exemption is defined to include those exemptions permitted under this chapter; provided that a person for whom exemption is claimed has physically resided in the State for more than nine months during the taxable year; and provided further that multiple exemption shall not be granted because of deficiencies in vision or hearing, or other disability. For purposes of claiming the credit only, a minor child receiving support from the department of social services and housing of the State, social security survivor’s benefits, and the like, may be considered a dependent and a qualified exemption of the parent or guardian.”

SECTION 2. New statutory material is underscored.*

SECTION 3. This Act, upon its approval, shall apply to taxable years beginning after December 31, 1979.

(Approved May 28, 1980.)

*The text has been edited pursuant to HRS §23G-16.5, authorizing omission of the brackets, bracketed material, and underscoring.