

ACT 17

S.B. NO. 3122

A Bill for an Act Relating to Certifications for Tax Exemptions.

*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 “person totally disabled” to read as follows:

““Person totally disabled” means a person who is totally and permanently disabled, either physically or mentally, which results in the person’s inability to engage in any substantial gainful business or occupation.

The disability shall be certified to by (1) a physician licensed under chapter 453 or 460, or both, (2) a qualified out-of-state physician who is currently licensed to practice in the state in which the physician resides, or (3) a commissioned medical officer in the United States Army, Navy, Marine Corps, or Public Health Service, engaged in the discharge of one’s official duty. Certification shall be on forms prescribed by the department of taxation.”

SECTION 2. New statutory material is underscored.

SECTION 3. This Act shall take effect upon its approval.

(Approved April 17, 1990.)