

JAN 19 2007

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## A BILL FOR AN ACT

RELATING TO TAXATION.

**BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF HAWAII:**

1           SECTION 1. Section 235-1, Hawaii Revised Statutes, is  
2 amended by adding a new definition to be appropriately inserted  
3 and to read as follows:

4           "Totally disabled" or "total disability" means a physical  
5 or mental impairment that substantially limits one or more of  
6 the major life activities of that person and that constitutes a  
7 substantial permanent or semi-permanent handicap to employment."

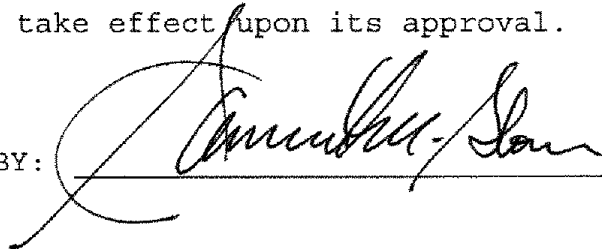
8           SECTION 2. New statutory material is underscored.

9           SECTION 3. This Act does not affect rights and duties that  
10 matured, penalties that were incurred, and proceedings that were  
11 begun, before its effective date.

12           SECTION 4. This Act shall take effect upon its approval.

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INTRODUCED BY: \_\_\_\_\_



**Report Title:**

Taxes; Totally disabled definition

**Description:**

Amends HRS section 235-1 to include the definition of "totally disabled."

