

Honolulu, Hawaii

FEB 20 2024

RE: S.B. No. 2279  
S.D. 1

Honorable Ronald D. Kouchi  
President of the Senate  
Thirty-Second State Legislature  
Regular Session of 2024  
State of Hawaii

Sir:

Your Committee on Ways and Means, to which was referred S.B. No. 2279 entitled:

"A BILL FOR AN ACT RELATING TO TAXATION,"

begs leave to report as follows:

The purpose and intent of this measure is to amend the law relating to taxation.

Prior to the hearing on this measure, your Committee posted and made available for public review a proposed S.D. 1, which amends this measure by deleting its contents and replacing it with language to:

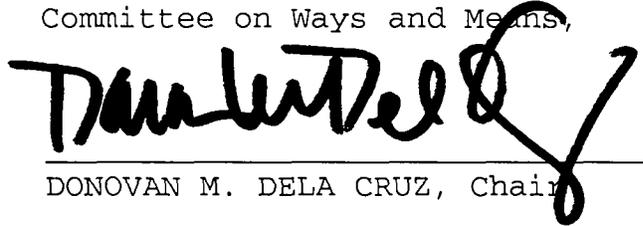
- (1) Require that any qualified tuition reduction for graduate assistants enrolled in graduate level coursework be considered taxable income; and
- (2) Limit the qualified tuition reduction for graduate assistants enrolled in graduate level coursework to an amount that is equal to not more than a certain percentage of the resident tuition fee.

Your Committee has amended this measure by adopting the proposed S.D. 1.



As affirmed by the record of votes of the members of your Committee on Ways and Means that is attached to this report, your Committee is in accord with the intent and purpose of S.B. No. 2279, as amended herein, and recommends that it be recommitted to your Committee on Ways and Means, in the form attached hereto as S.B. No. 2279, S.D. 1, for further consideration.

Respectfully submitted on  
behalf of the members of the  
Committee on Ways and Means,

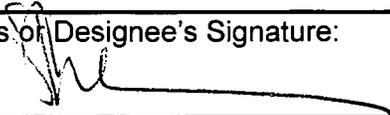
A handwritten signature in black ink, appearing to read "Donovan M. DeLa Cruz", written over a horizontal line.

DONOVAN M. DELA CRUZ, Chair



The Senate  
Thirty-Second Legislature  
State of Hawai'i

Record of Votes  
Committee on Ways and Means  
WAM

Bill / Resolution No.:* <b>GB 2279</b>	Committee Referral: <b>WAM</b>	Date: <b>2/14/2024</b>		
<input type="checkbox"/> The Committee is reconsidering its previous decision on this measure. If so, then the previous decision was to: _____				
The Recommendation is: <input type="checkbox"/> Pass, unamended 2312 <input checked="" type="checkbox"/> Pass, with amendments 2311 <input type="checkbox"/> Hold 2310 <input checked="" type="checkbox"/> Recommit 2313				
Members	Aye	Aye (WR)	Nay	Excused
DELA CRUZ, Donovan M. (C)	X			
MORIWAKI, Sharon Y. (VC)	X			
AQUINO, Henry J.C.	X			
DECOITE, Lynn				X
HASHIMOTO, Troy N.				X
INOUE, Lorraine R.				X
KANUHA, Dru Mamo	X			
KIDANI, Michelle N.	X			
KIM, Donna Mercado	X			
LEE, Chris	X			
SHIMABUKURO, Maile S.L.				X
WAKAI, Glenn				X
FEVELLA, Kurt				X
<b>TOTAL</b>	<b>7</b>			<b>6</b>
Recommendation: <input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted				
Chair's or Designee's Signature: 				
<b>Distribution:</b> Original                      Yellow                      Pink                      Goldenrod File with Committee Report    Clerk's Office            Drafting Agency        Committee File Copy				

\*Only one measure per Record of Votes