

JOSH GREEN M.D.  
GOVERNOR

SYLVIA LUKE  
LT. GOVERNOR



GARY S. SUGANUMA  
DIRECTOR

KRISTEN M.R. SAKAMOTO  
DEPUTY DIRECTOR

STATE OF HAWAII  
**DEPARTMENT OF TAXATION**  
Ka 'Oihana 'Auhau  
P.O. BOX 259  
HONOLULU, HAWAII 96809  
PHONE NO: (808) 587-1540  
FAX NO: (808) 587-1560

**TESTIMONY OF  
GARY S. SUGANUMA, DIRECTOR OF TAXATION**

**TESTIMONY ON THE FOLLOWING MEASURE:**

H.B. No. 753, Relating to The Household and Dependent Care Services Tax Credit

**BEFORE THE:**

House Committee on Human Services & Homelessness

**DATE:** Tuesday, January 28, 2025  
**TIME:** 9:00 a.m.  
**LOCATION:** State Capitol, Room 329

Chair Marten, Vice-Chair Olds, and Members of the Committee:

The Department of Taxation ("DOTAX") offers the following comments regarding H.B. 753 for your consideration.

H.B. 753 amends the household and dependent care services tax credit under section 235-55.6, Hawaii Revised Statutes (HRS), by increasing the applicable percentage of employment-related expenses that may be claimed by taxpayers for credit purposes. The current applicable percentages based on income brackets would be replaced with a set percentage of fifty per cent, to be reduced by one percentage point for every \$3,000 (or fraction thereof) that the taxpayer's income exceeds the threshold amount of \$150,000.

The bill also empowers the Director of Taxation to annually recompute the threshold amount using a new "cost-of-living adjustment factor," and adds a definition of that term to section 235-1, HRS. The new cost-of-living adjustment factor will be calculated by adding 1.0 to the quotient of the percent change in the Urban Hawaii Consumer Price Index for all items divided by 100, as published annually by the U.S. Department of Labor.

The bill also adds a provision to the credit instituting disallowance periods of ten taxable years for an administrative or judicial decision that the taxpayer's claim was fraudulent, and two taxable years for an administrative or judicial decision to disallow the taxpayer's claim for credit.

Finally, the bill amends Act 163, Session Laws of Hawaii 2023, section 5 by changing the sunset and reenactment date for the amendments to section 235-55.6(c), HRS, from December 31, 2027, to June 30, 2030.

This measure would apply to taxable years beginning after December 31, 2024, with sections 2 and 3 repealed June 30, 2030, by reenactment of section 235-55.6, HRS, in the form it read on the day prior to the effective date of this bill. Further, as amended by section 4 of this bill, section 235-55.6(c), HRS, will be reenacted in the form it read on the day prior to the effective date of Act 163, Session Laws of Hawaii 2023.

DOTAX is able to administer this bill for taxable years beginning after December 31, 2024.

Thank you for the opportunity to provide comments on this measure.

**JOSH GREEN, M.D.**  
GOVERNOR OF HAWAII  
KE KIA'ĀINA O KA MOKU'ĀINA 'O HAWAII



**KENNETH FINK, MD, MGA, MPH**  
DIRECTOR OF HEALTH  
KA LUNA HO'OKELE

**STATE OF HAWAII  
DEPARTMENT OF HEALTH  
KA 'OIHANA OLAKINO  
EXECUTIVE OFFICE ON AGING**  
NO. 1 CAPITOL DISTRICT  
250 SOUTH HOTEL STREET, SUITE 406  
HONOLULU, HAWAII 96813-2831

**CAROLINE CADIRAO**  
DIRECTOR  
Executive Office on Aging

Telephone  
(808) 586-0100

Fax  
(808) 586-0185

**Testimony in SUPPORT of HB753  
RELATING TO HOUSEHOLD AND DEPENDENT CARE SERVICES TAX CREDIT**

COMMITTEE ON HUMAN SERVICES AND HOMELESSNESS  
REP. LISA MARTEN, CHAIR  
REP. IKAIKA OLDS, VICE CHAIR

Testimony of Caroline Cadirao  
Director, Executive Office on Aging  
Attached Agency to the Department of Health

Hearing: Tuesday, January 28, 2025, 9:00 A.M., Conference Room 329

- 1 **EOA Position:** The Executive Office on Aging (EOA), an attached agency to the Department of Health
- 2 (DOH) **supports** the intent of this measure.
- 3 **Fiscal Implications:** Undetermined. Fiscally benefits individuals and/or families with household and
- 4 dependent care expenses.
- 5 **Purpose and Justification:** The purpose of this measure is to increase the taxpayer's applicable
- 6 percentage of employment-related expenses that may be claimed for the household and dependent
- 7 care services tax credit. According to recent studies, approximately 53 million Americans are unpaid
- 8 family caregivers, with many of them also holding down jobs (AARP & National Alliance for Caregiving,
- 9 2020). These caregivers provide essential support to elderly parents, disabled spouses, and children
- 10 with special needs. Working caregivers face challenges in balancing work and their caregiving
- 11 responsibilities. Dependent care services, such as adult day care and in-home care services, enable

- 1 working caregivers to maintain their job and reduce some of the emotional stress of caregiving.
- 2 However, dependent care services are not cheap. The 2023 GenWorth Cost of Care Survey reports
- 3 that the average cost of in-home assistance in Hawai'i is \$7,245/monthly or \$86,940/annually. With
- 4 the high cost of living many Hawai'i families are already struggling to make ends meet. Tax credits for
- 5 dependent care expenses could ease the financial burden for many working caregivers. We
- 6 appreciate your consideration of this bill.
- 7 **Recommendation:** EOA supports the intent of HB753.
- 8 Thank you for the opportunity to testify.



## CATHOLIC CHARITIES HAWAII

### TESTIMONY IN SUPPORT OF HB 753: RE HOUSEHOLD AND DEPENDENT CARE SERVICES TAX CREDIT

TO: House Committee on Human Services & Homelessness

FROM: Tina Andrade, President and CEO, Catholic Charities Hawaii

**Hearing: Tuesday, 1/28/25; 9:00 AM; via Videoconference or Room 329**

Chair Marten, Vice Chair Olds, and Members, Committee on Human Services & Homelessness:

Thank you for the opportunity to provide testimony in **Support of HB 753**, which increases a taxpayer's applicable percentage of employment-related expenses that may be claimed for the household and dependent care services tax credit. I am Tina Andrade with Catholic Charities Hawaii.

Catholic Charities Hawaii (CCH) is a tax exempt, non-profit agency that has been providing social services in Hawaii for over 75 years. CCH has programs serving elders, children, families, homeless and immigrants. Our mission is to provide services and advocacy to the most vulnerable of the people in Hawaii. This bill is one of our economic justice priorities.

**This bill emphasizes the Legislature's priority to reduce the cost of living to enable local families to remain in Hawaii.** It would help many more families than a similar bill in 2023. At that time, the Legislature estimated that the 2023 bill would provide \$47,000,000 in tax relief. Unfortunately, the Department of Taxation later estimated the cost of the provisions of Act 163 relating to the household and dependent care services tax credit would provide only about \$9,500,000 in tax relief to working families for this credit. This discrepancy can be rectified by amending the tax credit to increase the percentage of child and dependent care expenses for which the credit may be applied, thereby fulfilling the legislature's original intent for Act 163.

This is a critical change to help families struggling with the very high cost for child care as well as dependent care in our state. Many of the vulnerable in Hawaii are the working poor as well as the ALICE population. They are working hard, often with more than one job, but due to our high cost of living, they struggle to make ends meet. This tax credit will help with the child care they must pay in order to work. The tax credit for dependent care services also will assist families to continue to take care of their ohana without giving up their jobs to meet these needs. Finding child care or dependent care services is hard, and paying for them puts a big dent in many families' budgets.

We urge you support this bill to amend this tax credit to relieve pressure on working families. If you have any questions, please contact our Legislative Liaison, Betty Lou Larson at (808) 527-4813.



CLARENCE T. C. CHING CAMPUS • 1822 Ke'eumoku Street, Honolulu, HI 96822  
Phone (808) 527-4813 •





Hearing Date: Tuesday, January 28, 2025, 9 AM, Rm. 329

To: Committee on Human Services and Homelessness  
Rep. Lisa Marten, Chair  
Rep. Ikaika Olds, Vice Chair

Re: **TESTIMONY IN SUPPORT OF HB 753 Relating to the Household and Dependent Care Services Tax Credit**

Dear Chair Marten, Vice Chair Olds, and the Members of the Committee,

Members of AAUW of Hawaii thank you for this opportunity to testify in strong support of HB 753 which will increase a taxpayer's applicable percentage of employment related expenses that is used to calculate the household and dependent care services tax credit.

The total tax credit amount for the Child Care and Dependent Tax Credit was raised in 2023. Unfortunately, the law currently also limits the tax credit by a percentage of child care expenses based on household income. This section needs to be updated to allow more working families to be able to access the full amount of the tax credit.

This bill provides a simple fix so families can claim their full tax credit.

Please pass this measure and mahalo for your consideration.

Sincerely,

A handwritten signature in cursive script that reads "Jean Evans".

Jean Evans  
Public Policy Committee, AAUW of Hawaii  
publicpolicy-hi@aauw.net

*The American Association of University Women (AAUW) of Hawaii is an all-volunteer, statewide chapter of a national organization and is made up of six branches: Hilo, Honolulu, Kaua'i, Kona, Maui, and Windward Oahu. AAUW's mission is to advance gender equity through research, education, and advocacy. Our goal is economic security for women and their families.*

To: House Committee on Human Services & Homelessness  
 Re: **HB 753 – Relating to the Household and Dependent Care Services Tax Credit**  
 Hawai'i State Capitol & Via Videoconference  
 January 28, 2025, 9:00 AM

Dear Chair Marten, Vice Chair Olds, and Committee Members,

On behalf of Hawai'i Children's Action Network Speaks!, I am writing in **SUPPORT of HB 753**. This bill increases a taxpayer's applicable percentage, and removes the sunset date of the increase in a taxpayer's maximum amount, of employment-related expenses that may be claimed for the household and dependent care services tax credit.

**This bill would help working families make ends meet and stay in Hawai'i.** Nearly half of children in Hawai'i live in households experiencing financial hardship. While almost 1 in 8 are in poverty, an additional 1 in 3 aren't officially poor but still don't earn enough to afford the basic life essentials.<sup>1</sup>

That's where tax credits come in. They help people keep more of their hard-earned money, and when targeted to low- and middle-income families, help reduce financial hardship.

A main source of financial hardship is the skyrocketing cost of child and dependent care in Hawai'i. With the median cost of preschool exceeding \$13,000 per year,<sup>2</sup> families need more support. **The Child and Dependent Care Tax Credit (CDCTC) was created to provide such support, but it needs to better reflect the economic reality of working families.**

Please see the chart below, which shows how this bill would help different types of families in our state:

HOW IMPROVING THE CDCTC COULD HELP HAWAII FAMILIES				
Type of family	Single parent with 1 child	Single parent with 2 children	Married couple with 1 child	Married couple with 2 children
Income level	Minimum wage	Median household income	2 minimum wage workers	ALICE survival budget
Annual Income	\$29,120	\$98,317	\$58,240	\$107,796
Preschool tuition	\$13,842	\$27,684	\$13,842	\$27,684
Parents' co-pay	\$1,165	\$27,684	\$5,242	\$27,684
Current tax credit amount	\$280	\$3,000	\$786	\$3,000
<b>New tax credit amount</b>	<b>\$582</b>	<b>\$10,000</b>	<b>\$2,621</b>	<b>\$10,000</b>

<sup>1</sup> <https://www.auw.org/sites/default/files/pictures/ALICE-in-Focus-Children-Hawaii%20%283%29.pdf>

<sup>2</sup> <https://www.dol.gov/agencies/wb/topics/childcare/price-by-age-care-setting>

As you can see in the chart above, our state already provides subsidies for the lowest-income families, resulting in relatively low child care co-payments for those parents. However, middle-income families, as well as those who are at the ALICE survival budget level, do not qualify for those subsidies, so the improvement of the CDCTC as proposed by this bill would especially help them.

**In 2023, lawmakers took an important first step to boost the CDCTC.** The maximum *\*amount\** that taxpayers can claim for child and dependent care expenses was increased from \$2,400 to \$10,000 for one dependent, and from \$4,800 to \$20,000 for two or more dependents.

**To allow more working families to benefit from the increase that lawmakers already passed, we also need to increase the *\*percent\** of care expenses that can be claimed with the CDCTC.** The current cap limits the credit to 25% of care expenses for those earning less than \$25,000 per year, stepping down to 15% for those earning more than \$50,000.

**This bill would raise the cap to as much as 50% of care expenses for those up to \$150,000, stepping down to 25% for those earning \$225,000.** That would enable more families to access the new higher amounts of the credit that were passed in 2023.

Mahalo for the opportunity to provide this testimony. Please pass this bill.

Thank you,

Nicole Woo  
Director of Research and Economic Policy





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866-295-7282 | [aarp.org/hi](http://aarp.org/hi) | [hiaarp@aarp.org](mailto:hiaarp@aarp.org) |  
[Twitter.com/aarphawaii](https://twitter.com/aarphawaii) | [facebook.com/aarphawaii](https://facebook.com/aarphawaii)

**The State Legislature  
House Committee on Human Services and Homelessness  
Tuesday, January 28, 2025  
Conference Room 329, 9:00 a.m.**

TO: The Honorable Lisa Marten, Chair  
FROM: Keali'i S. López, State Director  
RE: Support for H.B. 753 Relating to the Household and Dependent Care Services  
Tax Credit

Aloha Chair Marten and Members of the Committee:

My name is Keali'i Lopez and I am the State Director for AARP Hawai'i. AARP is a nonpartisan, social impact organization that advocates for individuals aged 50 and older. We have a membership of nearly 38 million nationwide and nearly 135,000 in Hawaii. We advocate at the state and federal level for the issues that matter most to older adults and their families.

**AARP is in support of H.B. 753 which increases the taxpayer's applicable percentage of employment-related expenses that can be claimed for the household and dependent care services tax credit for five years and extends the sunset date of the temporary increase in maximum employment-related expenses used to calculate the tax credit.**

AARP supports the efforts in this bill to expand the Child and Dependent Tax Credit. The increase to the existing credit would help to alleviate some of the financial challenges family caregivers in Hawai'i experience when providing care for loved ones while also working. They include adults with disabilities or aging family members who need care and supervision.

Increasing the taxpayer percentage of employment-related expenses will be a welcome relief to more working caregivers. This allows them to benefit from needed respite services when they are at work while ensuring their older loved ones can remain in their homes and communities, where most want to be.

Thank you for the opportunity to testify in strong support H.B. 753.





Date: January 27, 2024

To: House Committee on Human Services and Homelessness  
Representative Lisa Marten, Chair  
Representative Ikaika Olds, Vice Chair  
And members of the Committee

From: Early Childhood Action Strategy

Re: Support for HB753, which would strengthen the household and dependent care tax credit

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Early Childhood Action Strategy (ECAS) is a statewide cross-sector collaborative designed to improve the system of care for Hawai'i's youngest children and their families. ECAS partners work to align priorities for children prenatal to age eight, streamline services, maximize resources, and improve programs to support our youngest keiki.

**ECAS strongly supports passage of HB753**, which would strengthen the household and dependent care tax credit.

✓ More working families need to be able to access the full amount of the recently expanded Child Care and Dependent Tax Credit.

✓ In 2023, the total tax credit amount was raised. However, the law currently also limits the tax credit by a percentage of child care expenses based on household income.

Thank you for this opportunity to provide testimony **in support of HB753** which would allow more families to access the full amount of the recently expanded Child and Dependent Care Tax Credit. This measure will help all of the people working hard to raise keiki here in Hawai'i.

# TAX FOUNDATION OF HAWAII

735 Bishop Street, Suite 417

Honolulu, Hawaii 96813 Tel. 536-4587

SUBJECT: INCOME TAX; Household and Dependent Care Services Tax Credit, Increase Credit Percentage

BILL NUMBER: HB 753

INTRODUCED BY: MARTEN, AMATO, GARRETT, HOLT, KAPELA, KILA, LAMOSAO, LEE, M., MATAYOSHI, PERRUSO, TAKAYAMA (Keiki Caucus)

EXECUTIVE SUMMARY: Increases a taxpayer's applicable percentage of employment-related expenses that is used to calculate the household and dependent care services tax credit. Extends the sunset date of the temporary increase in maximum employment-related expenses that are used to calculate the household and dependent care services tax credit, established by Act 163, SLH 2023, to 6/30/2030. Sunsets 6/30/2030.

SYNOPSIS: Adds a definition to section 235-1, HRS, for “Cost-of-living adjustment factor”.

Amends the section 235-55.6(a)(2), HRS, definition of the applicable percentage to 50% reduced by one percentage point for each \$3,000, or fraction thereof, by which the taxpayer’s adjusted gross income exceeds the threshold amount; provided the applicable percentage shall not be reduced below 25%.

Adds section 235-55.6(a)(3) setting the threshold amount as \$150,000 for taxable years beginning after December 31, 2024 and recomputed by the director of taxation annually by the cost-of-living adjustment factor for taxable years beginning after December 31, 2025.

Adds section 235-55.6(f) to disallow credits during the disallowance period. The disallowance period is 1) ten taxable years after a final administrative or judicial decision that the credit claimed was due to fraud, and 2) two taxable years after a final administrative or judicial decision disallowing the taxpayer’s claim for credit.

Makes technical changes to Act 163, SLH 2023, to allow the enhanced version of this credit, which otherwise would expire on December 31, 2027, to last until June 30, 2030.

EFFECTIVE DATE: Upon approval, shall apply to taxable years beginning after December 31, 2024, sunsets on June 30, 2030.

STAFF COMMENTS: We in Hawaii have several disparate programs and tax credits aimed at poverty relief. They include the EITC, the food/excise tax credit (HRS section 235-55.85), the household and dependent care credit (HRS section 235-55.6), and the credit for low-income household renters (HRS section 235-55.7). The credits have non-duplication provisions and strict time limits on when they may be claimed upon pain of credit forfeiture. Apparently, lawmakers of the past had many different ideas on how to address the problem of poverty in Paradise but couldn’t figure out which program to go with, so they adopted them all. The principal disadvantage of this is that people can and do get confused over which credits they can

and can't claim, and as a result could expose themselves to credit disallowance, penalties, and other undesirable consequences.

The bill's new formula certainly increases complexity, adding to the confusion. It is not a table lookup formula and will be trickier for taxpayers to understand and for the Department to administer.

This measure adds guardrails for fraudulent and judicial and administrative disallowance of the credit, which helps reduce the chances of abuse by bad actors.

Digested: 1/25/2025

**LATE**



**Hawaii Legislative  
Council Members**

Joell Edwards  
Wainiha Country Market  
Hanalei

Russell Ruderman  
Island Naturals  
Hilo/Kona

Dr. Andrew Johnson  
Niko Niko  
Family Dentistry  
Honolulu

Robert H. Pahia  
Hawaii Taro Farm  
Wailuku

Maile Meyer  
Na Mea Hawaii  
Honolulu

Tina Wildberger  
Kihei Ice  
Kihei

L. Malu Shizue Miki  
Abundant Life  
Natural Foods  
Hilo

Tanya Aynessazian  
Principal Contractor

Chamber of  
Sustainable Commerce  
P.O. Box 22394  
Honolulu, HI 96823

**Rep. Lisa Marten, Chair**  
**Rep. Ikaika Olds, Vice Chair**

Committee on Human Services & Homelessness

Tuesday, January 28, 2025  
9:00 AM in Room 329

RE: **HB753** Child & Dependent Care Tax Credit Fix - **Strong Support**

Dear Chair Marten, Vice Chair Olds and Members of the Committee,

The Chamber of Sustainable Commerce represents over 450 small businesses and entrepreneurs across the state that strive for a triple bottom line: people, planet and prosperity. As small business owners who believe we can strengthen Hawaii's economy without hurting workers, consumers, communities or the environment, we urge this committee to vote in favor of passing HB753 which provides for more working families to access the full amount of the recently expanded Child and Dependent Care Tax Credit (CDCTC).

Too many working families struggle to secure affordable, quality childcare and kupuna care, and are unable to return to the workforce and contribute to a more vibrant economy. With the continued rising costs of dependent care, working families need to be able to claim their full tax credit.

HB753 is a tax credit fix that will allow more working families to benefit from the increase that lawmakers passed in 2023, by raising the cap to increase the percentage of care expenses that can be claimed. Research shows the domino effect of providing this type of tax relief can result in more full-time child care program enrollment, increasing labor force participation, thus costing the state less than the actual tax credit provides.



Randy Perreira  
President

# HAWAII STATE AFL-CIO

888 Mililani Street, Suite 501 • Honolulu, Hawaii 96813

Telephone: (808) 597-1441  
Fax: (808) 593-2149

**LATE**

The Thirty-Second Legislature  
House of Representatives  
Committee on Human Services & Homelessness

Testimony by  
Hawaii State AFL-CIO

January 28, 2025

TESTIMONY PROVIDING COMMENTS ON HB753 - RELATING TO THE HOUSEHOLD AND  
DEPENDENT CARE SERVICES TAX CREDIT

Chair Marten, Vice Chair Olds, and members of the committee:

The Hawaii State AFL-CIO is a state federation of 74 affiliate labor organizations representing over 68,000 union members in Hawaii. The AFL-CIO serves its affiliates by advocating for the rights of working families, promoting fair wages, ensuring safe working conditions, and supporting policies that strengthen Hawaii's workforce.

The Hawaii State AFL-CIO offers comments to HB753, which increases the taxpayer's applicable percentage of employment-related expenses used to calculate the household and dependent care services tax credit and extends the sunset date for the temporary increase to June 30, 2030.

Affordable care enables parents to remain in the workforce while supporting children's development and household stability. From a labor perspective, easing these costs helps employees remain productive and reduces the strain on working families.

However, the legislature has recently enacted a significant income tax cut that is currently being phased in. Proceeding with further tax policy changes without first evaluating the impact of the tax cut could lead to unintended consequences, including revenue shortfalls that may jeopardize critical public programs and services. Fiscal instability could create challenges for state agencies and ultimately harm the very families this measure seeks to help. Waiting for sufficient data on the tax cut's effects would enable the legislature to make more informed decisions and safeguard the state's financial health.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Chris Burnett".

Chris Burnett  
Director, Committee on Political Education

**HB-753**

Submitted on: 1/26/2025 7:51:39 PM

Testimony for HSH on 1/28/2025 9:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Leilani Kailiawa	Individual	Support	Written Testimony Only

Comments:

Aloha! My name is Leilani Kailiawa, and I believe families should be able to receive the maximum Child Care and Dependent Tax Credit. One part of this tax credit was changed in 2023, but there is another critical part of the law that needs update.

As a parent, I hope that our legislators can do this to help all of the people working hard to raise keiki here in Hawaii. Please make this simple fix so that families can claim their full tax credit.

I am in support of this Bill HB763.

Mahalo nui loa

Leilani Kailiawa

**HB-753**

Submitted on: 1/26/2025 8:33:14 PM

Testimony for HSH on 1/28/2025 9:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Ryan Samonte	Individual	Support	Written Testimony Only

Comments:

Hi, my name is Ryan Samonte and I believe families should be able to receive the maximum Child Care and Dependent Tax Credit. One part of this tax credit was changed in 2023, but there is another critical part of the law that needs update.

As a parent, I hope that our legislators can do this to help all of the people working hard to raise keiki here in Hawai'i. Please make this simple fix so that families can claim their full tax credit!



**HB-753**

Submitted on: 1/26/2025 9:21:04 PM

Testimony for HSH on 1/28/2025 9:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Rachel Ebert	Individual	Support	Written Testimony Only

Comments:

Hi, my name is Rachel Ebert and I believe families should be able to receive the maximum Child Care and Dependent Tax Credit. One part of this tax credit was changed in 2023, but there is another critical part of the law that needs update.

As a parent and maternal mental health specialist, I

hope that our legislators can do this to help all of the people working hard to raise keiki here in Hawai'i. Please make this simple fix so that families can claim their full tax credit!

**HB-753**

Submitted on: 1/26/2025 10:46:16 PM

Testimony for HSH on 1/28/2025 9:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Pelenatita Namoa-Hanusa	Individual	Support	Written Testimony Only

Comments:

Aloha, my name is Pelenatita Namoa-Hanusa and I believe families should be able to receive the maximum Child Care and Dependent Tax Credit. One part of this tax credit was changed in 2023, but there is another critical part of the law that needs update.

As a parent/guardian/concerned community member I hope that our legislators can do this to help all of the people working hard to raise keiki here in Hawai'i. Please make this simple fix so that families can claim their full tax credit!

**HB-753**

Submitted on: 1/26/2025 11:02:10 PM

Testimony for HSH on 1/28/2025 9:00:00 AM

Submitted By	Organization	Testifier Position	Testify
David Ball	Individual	Support	Written Testimony Only

Comments:

Dear Chair Marten, Vice Chair Olds, and Members of the Committee,

As an educator and parent, I urge you to pass this bill supporting working families in Hawaii.  
Thank you for your time and consideration.

With aloha,

David Ball, Waialae-Kahala

**HB-753**

Submitted on: 1/26/2025 11:34:34 PM

Testimony for HSH on 1/28/2025 9:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Erica Yamauchi	Individual	Support	Written Testimony Only

Comments:

Aloha, Chair, Vice Chair and members of the Committee:

I believe families should be able to receive the maximum Child Care and Dependent Tax Credit. One part of this credit was changed in 2023, but there is still another critical part of the law that needs to be updated.

As a parent, I hope that our legislators can do this to help parents and caregivers working so hard to raise keiki here in Hawai‘i. I urge you to make this simple fix to the existing law, so that local families can claim their full tax credit.

Mahalo nui loa.

Erica Yamauchi, Kaimukī

**HB-753**

Submitted on: 1/26/2025 11:47:34 PM

Testimony for HSH on 1/28/2025 9:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Erin Vierra-Villanueva	Individual	Support	Written Testimony Only

Comments:

Subject: Measure H.B. No. 753 – Relating to the Household and Dependent Care Services Tax Credit

Position: Strong Support

Aloha,

My name is Erin and I believe families should be able to receive the maximum Child Care and Dependent Tax Credit.

I am testifying in strong support of HB 753. This tax credit fix will help families keep more of their hard-earned money. When targeted for lower-to middle-income families, it will help reduce the financial hardships and high cost of living and raising a family in Hawai‘i.

One part of this tax credit was changed in 2023, but there is another critical part of the law that needs an update.

As a parent/guardian, professional, and concerned community member, I hope that our legislators can do this to help all of the people working hard to raise keiki here in Hawai‘i. Please make this simple fix so that families can claim their full tax credit!

Mahalo,

Erin

**HB-753**

Submitted on: 1/26/2025 11:52:15 PM

Testimony for HSH on 1/28/2025 9:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Chloe Pua'ena Vierra-Villanueva	Individual	Support	Remotely Via Zoom

Comments:

From: Chloe “Pua‘ena” Vierra-Villanueva

Subject: Measure H.B. No. 753 – Relating to the Household and Dependent Care Services Tax Credit

**Position: Strong Support**

Aloha,

My name is Pua‘ena Vierra-Villanueva and I believe families should be able to receive the maximum Child Care and Dependent Tax Credit.

**I am testifying in strong support of HB 753. This tax credit fix will help families keep more of their hard-earned money. When targeted for lower-to middle-income families, it will help reduce the financial hardships and high cost of living and raising a family in Hawai‘i.**

One part of this tax credit was changed in 2023, but there is another critical part of the law that needs an update.

As a parent, Early Childhood Education professional, and concerned community member, I hope that our legislators can do this to help all of the people working hard to raise keiki here in Hawai‘i. Please make this simple fix so that families can claim their full tax credit.

Mahalo,

C. Pua‘ena Vierra-Villanueva

‘Ohana Leadership Council

**HB-753**

Submitted on: 1/27/2025 12:59:49 AM

Testimony for HSH on 1/28/2025 9:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Caroline Kunitake	Individual	Support	Written Testimony Only

Comments:

Aloha,

My name is Caroline Kunitake and I believe families should be able to receive the maximum Child Care and Dependent Tax Credit. One part of this tax credit was changed in 2023, but there is another critical part of the law that needs update.

As a concerned community member, I hope that our legislators can do this to help all of the people working hard to raise keiki here in Hawai'i. Please make this simple fix so that families can claim their full tax.

Thank you for taking the time to review my testimony. I appreciate the opportunity to support this bill.

Mahalo,

Caroline Kunitake

**HB-753**

Submitted on: 1/27/2025 2:22:48 AM

Testimony for HSH on 1/28/2025 9:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Noreen Dougherty	Individual	Support	Written Testimony Only

Comments:

As a former Day care provider, educator, experienced Montessori teacher of young children, parents, and a teacher trainer, I strongly support HB753.,



**HB-753**

Submitted on: 1/27/2025 6:31:55 AM

Testimony for HSH on 1/28/2025 9:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Caitlin Kryss	Individual	Support	Written Testimony Only

Comments:

Aloha, my name is Caitlin Kryss and am writing in support of HB 753. I believe families should be able to receive the maximum Child Care and Dependent Tax Credit. One part of this tax credit was changed in 2023, but there is another critical part of the law that needs to be updated.

As a parent, I hope that our legislators can do this to help all of the people working hard to raise keiki here in Hawai'i. Please make this simple fix so that families can claim their full tax credit!

Mahalo, Caitlin Kryss and Rosam/Kryss 'Ohana

**HB-753**

Submitted on: 1/27/2025 7:54:19 AM

Testimony for HSH on 1/28/2025 9:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Karen L Worthington	Individual	Support	Written Testimony Only

Comments:

Dear Chairperson Marten, Vice Chairperson Olds, and Committee members,

I strongly support passage of HB 753 to allow families to receive the maximum Child Care and Dependent Tax Credit. One part of this tax credit was changed in 2023, but there is another critical part of the law that needs to be updated. Please make this simple fix so that families can claim their full tax credit!

Sincerely,

Karen Worthington, Maui

**HB-753**

Submitted on: 1/27/2025 8:06:30 AM

Testimony for HSH on 1/28/2025 9:00:00 AM

Submitted By	Organization	Testifier Position	Testify
John Bickel	Individual	Support	Written Testimony Only

Comments:

Hi, my name is John Bickel and I believe families should be able to receive the maximum Child Care and Dependent Tax Credit. One part of this tax credit was changed in 2023, but there is another critical part of the law that needs update.

As a teacher, I see the needs of families and hope that our legislators can do this to help all of the people working hard to raise keiki here in Hawai'i. Please make this simple fix so that families can claim their full tax credit!

**HB-753**

Submitted on: 1/27/2025 9:39:33 AM

Testimony for HSH on 1/28/2025 9:00:00 AM

**LATE**

Submitted By	Organization	Testifier Position	Testify
sade kahue	Individual	Support	Written Testimony Only

Comments:

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Hi, my name is sade kahue and I believe families should be able to receive the maximum Child Care and Dependent Tax Credit. One part of this tax credit was changed in 2023, but there is another critical part of the law that needs update.

As a parent, caregiver, and community support person, I hope that our legislators can do this to help all of the people working hard to raise keiki here in Hawai‘i. Please make this simple fix so that families can claim their full tax credit!

**LATE**

**HB-753**

Submitted on: 1/27/2025 10:14:46 AM

Testimony for HSH on 1/28/2025 9:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Deanna Espinas	Individual	Support	Written Testimony Only

Comments:

We ask that you support this bill on behalf of Hawaii's families. Thank you!

**LATE**

**HB-753**

Submitted on: 1/27/2025 12:35:58 PM

Testimony for HSH on 1/28/2025 9:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Erin Hagan	Individual	Support	Written Testimony Only

Comments:

I believe families should be able to receive the maximum Child Care and Dependent Tax Credit. One part of this tax credit was changed in 2023, but there is another critical part of the law that needs update.

As a concerned community member, I hope that our legislators can do this to help all of the people working hard to raise keiki here in Hawai'i. Please make this simple fix so that families can claim their full tax credit!

**LATE**

**HB-753**

Submitted on: 1/27/2025 1:01:38 PM

Testimony for HSH on 1/28/2025 9:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Joell Edwards	Individual	Support	Written Testimony Only

Comments:

Aloha from Wainiha, Kaua'i. My name is Joell Edwards, a community organizer and Working Families Advocate and I believe families should be able to receive the maximum Child Care and Dependent Tax Credit. One part of this tax credit was changed in 2023, but there is another critical part of the law that needs update.

As a oncerned community member, watching young families in my small community struggle to make ends meet, I hope that our legislators can do this to help all of the people working hard to raise keiki here in Hawai'i. Please make this simple fix so that families can claim their full tax credit!

Mahalo for your consideration,

**LATE**

**HB-753**

Submitted on: 1/27/2025 3:12:54 PM

Testimony for HSH on 1/28/2025 9:00:00 AM

Submitted By	Organization	Testifier Position	Testify
chelsea pang	Individual	Support	Written Testimony Only

Comments:

Hi, my name is Chelsea Pang and I believe families should be able to receive the maximum Child Care and Dependent Tax Credit. One part of this tax credit was changed in 2023, but there is another critical part of the law that needs update.

As a parent of 3 public school children, I hope that our legislators can do this to help all of the people working hard to raise keiki here in Hawai'i. Please make this simple fix so that families can claim their full tax credit!



**HB-753**

Submitted on: 1/27/2025 5:21:52 PM

Testimony for HSH on 1/28/2025 9:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Janel Kamahele	Individual	Support	Written Testimony Only

Comments:

Hi, my name is Janel Kamahele and I believe families should be able to receive the maximum Child Care and Dependent Credit. One part of this tax credit was changed in 2023, but another part of the law needs updating.

As a parent, I hope our legislators consider this bill to help everyone working hard to raise keiki here in Hawai'i. Please make this simple fix so that families can claim their tax credit!

**LATE**

**HB-753**

Submitted on: 1/28/2025 7:32:48 AM

Testimony for HSH on 1/28/2025 9:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Younghee Overly	Individual	Support	Written Testimony Only

Comments:

I support HB753 since it would allow more working families to access the full amount of the childcare service tax credit. Please pass this measure and help make Hawaii more affordable for the working families in Hawaii. Mahalo for hearing this bill.