STAND. COM. REP. NO. **913** -06

Honolulu, Hawaii

Morch 3, 2006

RE: H.B. No. 2097

H.D. 2

Honorable Calvin K.Y. Say Speaker, House of Representatives Twenty-Third State Legislature Regular Session of 2006 State of Hawaii

Sir:

Your Committee on Finance, to which was referred H.B. No. 2097, H.D. 1, entitled:

"A BILL FOR AN ACT RELATING TO CAREGIVERS,"

begs leave to report as follows:

The purpose of this bill is to provide caregivers with some financial relief by providing a \$1,000 tax credit to every eligible caregiver providing long-term care to one or more elderly family members requiring such care at home.

The Faith Action for Community Equity-Public Health Committee, National Multiple Sclerosis Society Hawaii Division, Hawaii Alliance for Retired Americans, ILWU Local 142, and a concerned individual testified in support of this bill. The Department of Taxation and the Policy Advisory Board of Elder Affairs supported the intent of this measure. The Tax Foundation of Hawaii provided comments.

Your Committee, having received testimony to the effect, is open to making the tax credit refundable. However, in the absence of a cost estimate, such action may be premature at this time. Your Committee has therefore amended this bill by changing the effective date to July 1, 2020, to encourage further discussion on this and other provisions of the bill.

Your Committee has also amended this bill by making technical, nonsubstantive amendments for style, clarity, and consistency.

As affirmed by the record of votes of the members of your Committee on Finance that is attached to this report, your Committee is in accord with the intent and purpose of H.B. No. 2097, H.D. 1, as amended herein, and recommends that it pass Third Reading in the form attached hereto as H.B. No. 2097, H.D. 2.

Respectfully submitted on behalf of the members of the Committee on Finance,

DWIGHT TAKAMINE, Chair

## State of Hawaii House of Representatives The Twenty-third Legislature

HSCR 913

## **Record of Votes of the Committee on Finance**

Bill/Resolution No.:	Date:	3.	1.06	
HB 2097 HD1  Committee Referral:	☐ The committee is reconsidering its			
HUS/HLT, FIN	previous decision on the measure.			
The recommendation is to:  Pass, unamended  Pass, with amendments				
☐ Hold ☐ Recommit				
FIN Members	Ayes	Ayes (WR)	Nays	Excused
1. TAKAMINE, Dwight Y. (C)	<b>/</b>			
2. KAWAKAMI, Bertha C. (VC)	V			
3. CARROLL, Mele	V			
4. CHONG, Pono	V			
5. EVANS, Cindy				
6. LEE, Marilyn B.	V			
7. MAGAOAY, Michael Y.	V			
8. NAKASONE, Bob	V			
9. NISHIMOTO, Scott Y.	V			
10. TANAKA, Kameo				
11. TSUJI, Clift				
12. WAKAI, Glenn				
13. YAMANE, Ryan I.	V			
14. YAMASHITA, Kyle T.	V			
15. MEYER, Colleen Rose	•			<b>/</b>
16. MOSES, Mark S.	V			
17. PINE, Kymberly	~			
18. STEVENS, Anne V.				•
TOTAL	15			3
The recommendation is:  Adopted  If joint referral, did not support recommendation.  committee acronym(s)  Vice Chair's or designee's signature:				
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