S.R. NO. 91

MAR 1 4 2007

SENATE RESOLUTION

REQUESTING THE UNIVERSITY OF HAWAI'I AT MANOA COLLEGE OF SOCIAL SCIENCES PUBLIC POLICY CENTER TO CONDUCT A COST-BENEFIT ANALYSIS FOR A FAMILY CAREGIVER TAX CREDIT.

WHEREAS, family caregivers play an important role in supporting elderly who need assistance, and acting as a caregiver involves many responsibilities, including possible financial burdens; and

WHEREAS, a well-designed tax credit can help to ease the financial burden on caregivers; and

WHEREAS, decision makers and the public are interested in whether tax credits such as these are effective in achieving policy goals; now, therefore,

BE IT RESOLVED by the Senate of the Twenty-fourth Legislature of the State of Hawaii, Regular Session of 2007, that the University of Hawaiii at Manoa College of Social Sciences Public Policy Center is requested to conduct a cost-benefit analysis for a family caregiver tax credit; and

BE IT FURTHER RESOLVED that the study be based on the tax credit as proposed in S.B. No. 1199, Relating to Taxation, and assume the cost-benefit based on various amounts of the tax credit, such as \$1,000, \$750, and \$500; and

BE IT FURTHER RESOLVED that the University of Hawai'i at Manoa College of Social Sciences Public Policy Center is requested to report no later than twenty days prior to the convening of the Regular Session of 2008, on the findings of the cost-benefit analysis for a family caregiver tax credit, including any recommendations for legislation; and

BE IT FURTHER RESOLVED that a certified copy of this Resolution be transmitted to the Director of the University of

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