

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. Chapter 235, Hawaii Revised Statutes, is  
2 amended by adding a new section to be appropriately designated  
3 and to read as follows:

4           "§235-   Experiential learning opportunities.   (a) Each  
5 taxpayer with at least fifty employees, subject to the taxes  
6 imposed by this chapter, and receiving a credit under sections  
7 235-110.2, 235-110.3, 235-110.6, 235-110.7, 235-110.8,  
8 235-110.9, 235-110.46, 235-110.51, and 235-110.91 shall provide  
9 experiential learning opportunities to public school students.

10 For every fifty employees employed by the taxpayer, the taxpayer  
11 shall provide public school students a total of at least twenty-  
12 four hours of experiential learning opportunity time per year.

13           (b) Each taxpayer that provides experiential learning  
14 opportunities to public school students shall file documentation  
15 with the department of taxation that indicates:

16           (1) The total number of experiential learning opportunity  
17 hours provided to public school students;



- 1       (2) The number of public school students involved in the  
2           experiential learning opportunities;
- 3       (3) The name of the public education institution from  
4           which the public students are enrolled;
- 5       (4) A description of each experiential learning  
6           opportunity provided to public school students; and
- 7       (5) The contact information of the taxpayer providing the  
8           experiential learning opportunity and the public  
9           education institution receiving the opportunities.

10   The information in paragraphs (1) to (5) shall be a public  
11   document.

12       (c) The director of taxation shall prepare any forms that  
13   may be necessary to carry out the purposes of this section and  
14   may adopt rules pursuant to chapter 91, including any penalties  
15   for failure to comply with this section.

16       (d) For purposes of this section, "experiential learning  
17   opportunity" means any learning opportunity that allows the  
18   learner to attain information and practical skills that are  
19   necessary to perform in the work place and provides significant  
20   experiences with real outcomes that create measurable learning  
21   achievements through participation and reflection."

22       SECTION 2. New statutory material is underscored.



1 SECTION 3. This Act, upon its approval, shall apply to  
2 taxable years beginning after December 31, 2007.

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INTRODUCED BY: Norman Sakamoto



**Report Title:**

Experiential Learning Opportunities; Tax Credits

**Description:**

Requires businesses with at least fifty employees that receive school repair and maintenance, certain renovation and development, and high technology tax credits under sections 235-110.2, 235-110.3, 235-110.6 to 235-110.9, 235-110.46, 235-110.51, and 235-110.91, Hawaii Revised Statutes, to provide experiential learning opportunities to public school students.

