
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, 235-110.46, 235-110.51, 235-110.6,
8 235-110.8, 235-110.9, and 235-110.91 shall provide experiential
9 learning opportunities to public school students. For every
10 fifty employees employed by the taxpayer, the taxpayer shall
11 provide to 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 school 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, which may include the
15 establishment of penalties for failure to comply with this
16 section.

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



1 SECTION 2. New statutory material is underscored.

2 SECTION 3. This Act, upon its approval, shall apply to

3 taxable years beginning after December 31, 2050.



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, 235-110.46, 235-110.51, 235-110.6, 235-110.8, 235-110.9, and 235-110.91, Hawaii Revised Statutes, to provide experiential learning opportunities to public school students. (SD1)

