
A BILL FOR AN ACT

RELATING TO TAXATION.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF HAWAII:

1 SECTION 1. The purpose of this Act is to provide a
2 mechanism for the department of taxation to report on
3 information, submitted voluntarily by taxpayers receiving
4 certain technology related tax credits, on experiential learning
5 opportunities provided by the taxpayer to public school
6 students.

7 SECTION 2. Section 231-3.4, Hawaii Revised Statutes, is
8 amended by amending subsection (a) to read as follows:

9 "(a) The department of taxation shall publish reports on
10 the following:

- 11 (1) Hawaii income patterns--individuals;
- 12 (2) Hawaii income patterns--corporations, proprietorships,
13 and partnerships; and
- 14 (3) Tax credits[-]; provided that for tax credits received
15 under sections 235-110.2, 235-110.3, 235-110.46,
16 235-110.51, 235-110.6, 235-110.8, 235-110.9, and
17 235-110.91, the reports may include information



1 submitted on a voluntary basis by the taxpayer to the
2 department on experiential learning opportunities
3 provided by the taxpayer to public school students;
4 and provided further that the information shall
5 include the:

6 (A) Total number of hours of experiential learning
7 opportunities provided to public school students
8 and the total number of students impacted; and

9 (B) Name of the public educational institution in
10 which the public school students are enrolled,
11 and a description of the experiential learning
12 opportunity provided.

13 The department shall make each of these reports available in
14 both paper form and commonly accessible electronic forms for a
15 reasonable fee."

16 SECTION 3. Statutory material to be repealed is bracketed
17 and stricken. New statutory material is underscored.

18 SECTION 4. This Act, upon its approval, shall apply to
19 taxable years beginning after December 31, 2007.



Report Title:

Experiential Learning Opportunities; Tax Credits

Description:

Authorizes the department of taxation to include information on experiential learning opportunities provided to public school students by taxpayers that receive certain technology related tax credits. (SD2)

