

Honolulu, Hawaii

MAR 02 2012

RE: S.B. No. 2484
S.D. 2

Honorable Shan S. Tsutsui
President of the Senate
Twenty-Sixth State Legislature
Regular Session of 2012
State of Hawaii

Sir:

Your Committee on Ways and Means, to which was referred S.B.
No. 2484, S.D. 1, entitled:

"A BILL FOR AN ACT RELATING TO TAXATION,"

begs leave to report as follows:

The purpose and intent of this measure is to authorize a state income tax credit for certain expenses paid or incurred by school teachers, special education teachers, school librarians, and counselors employed by the Department of Education, charter schools, or private schools.

Your Committee finds that, in order to carry out their lesson plans, school teachers are often required to use their own funds to purchase classroom materials. Your Committee also finds that the tax credit provided in this measure would assist teachers by helping to offset some of these out-of-pocket expenses.

Your Committee has amended this measure by:

- (1) Clarifying what supplies are included in the definition of "certain expenses";
- (2) Changing the effective date to July 1, 2050, to facilitate further discussion on the measure; and
- (3) Making technical nonsubstantive amendments for the purposes of clarity and style.



As affirmed by the record of votes of the members of your Committee on Ways and Means that is attached to this report, your Committee is in accord with the intent and purpose of S.B. No. 2484, S.D. 1, as amended herein, and recommends that it pass Third Reading in the form attached hereto as S.B. No. 2484, S.D. 2.

Respectfully submitted on
behalf of the members of the
Committee on Ways and Means,



DAVID Y. IGE, Chair



The Senate
Twenty-Sixth Legislature
State of Hawai'i

Record of Votes
Committee on Ways and Means
WAM

Bill / Resolution No.:*	Committee Referral:	Date:
SB 2484, SD1	EDU, WAM	2-23-12
<input type="checkbox"/> The committee is reconsidering its previous decision on this measure. If so, then the previous decision was to: _____		
The Recommendation is: <div style="display: flex; justify-content: space-between; align-items: flex-start;"> <div style="text-align: center;"><input type="checkbox"/> Pass, unamended 2312</div> <div style="text-align: center;"><input checked="" type="checkbox"/> Pass, with amendments 2311</div> <div style="text-align: center;"><input type="checkbox"/> Hold 2310</div> <div style="text-align: center;"><input type="checkbox"/> Recommit 2313</div> </div>		
Members	Aye	Aye (WR)
Nay	Excused	
IGE, David Y. (C)	/	
KIDANI, Michelle N. (VC)	/	
CHUN OAKLAND, Suzanne	/	
DELA CRUZ, Donovan M.	/	
ENGLISH, J. Kalani	/	
ESPERO, Will	/	
FUKUNAGA, Carol	/	
KIM, Donna Mercado	/	
KAHELE, Gilbert	/	
KOUCHI, Ronald D.	/	
RYAN, Pohai	/	
TOKUDA, Jill N.	/	
WAKAI, Glenn	/	
SLOM, Sam	/	
TOTAL	14	0 0 0
Recommendation: <input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted		
Chair's or Designee's Signature: <div style="text-align: center; font-family: cursive; font-size: 1.2em;">Michelle N. Kidani</div>		
Distribution: Original Yellow Pink Goldenrod File with Committee Report Clerk's Office Drafting Agency Committee File Copy		

*Only one measure per Record of Votes