

STAND. COM. REP. NO.

1475

Honolulu, Hawaii

APR 15, 2013

RE: S.B. No. 573  
S.D. 2  
H.D. 1

Honorable Joseph M. Souki  
Speaker, House of Representatives  
Twenty-Seventh State Legislature  
Regular Session of 2013  
State of Hawaii

Sir:

Your Committee on Finance, to which was referred S.B. No. 573, S.D. 2, H.D. 1, entitled:

"A BILL FOR AN ACT RELATING TO TAXATION,"

begs leave to report as follows:

The purpose of this measure is to assist school teachers, special education teachers, school librarians, and school counselors by establishing a tax credit for specified expenses paid or incurred by such individuals for supplementary materials acquired for use in the classroom.

The Executive Director of the Hawaii Teacher Standards Board and three concerned individuals supported this measure. The Department of Taxation, Tax Foundation of Hawaii, and IMU Alliance offered comments on this measure.

As affirmed by the record of votes of the members of your Committee on Finance that is attached to this report, your Committee is in accord with the intent and purpose of S.B. No. 573, S.D. 2, H.D. 1, and recommends that it pass Third Reading.

SB573 HD1 HSCR FIN HMS 2013-3223



Respectfully submitted on  
behalf of the members of the  
Committee on Finance,



A handwritten signature in black ink, appearing to read 'Sylvia Luke', is written over a horizontal line.

SYLVIA LUKE, Chair



