

Honolulu, Hawaii

MAR 01 2013

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

Honorable Donna Mercado Kim
President of the Senate
Twenty-Seventh State Legislature
Regular Session of 2013
State of Hawaii

Madam:

Your Committee on Ways and Means, to which was referred S.B. No. 573, 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 a school teacher for supplementary materials acquired by the teacher for use in the classroom.

Your Committee received written comments in support of this measure from IMUAlliance.

Your Committee received written comments on this measure from the Department of Taxation and the Tax Foundation of Hawaii.

Your Committee finds that school teachers often pay out of their own pocket for classroom supplies and supplementary materials. Providing an income tax credit for these expenses would lessen the economic burden on teachers who make the effort to find ways to engage and motivate their students.

Your Committee has amended this measure by:

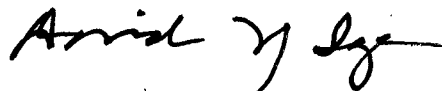
- (1) Changing the cap on the tax credit to an unspecified amount;



- (2) Replacing a statutory provision specifying the date from which the tax credit is to be applied with appropriate language in the effective date section of the measure; and
- (3) Making technical nonsubstantive amendments for the purposes of consistency, 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. 573, S.D. 1, as amended herein, and recommends that it pass Third Reading in the form attached hereto as S.B. No. 573, S.D. 2.

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



DAVID Y. IGE, Chair



The Senate
Twenty-Seventh Legislature
State of Hawai'i

Record of Votes
Committee on Ways and Means
WAM

Bill / Resolution No.:* SB573, SD1	Committee Referral: EDU, WAM	Date: 2-21-13		
<div style="border: 1px solid black; padding: 5px; margin-bottom: 5px;"><input type="checkbox"/> The committee is reconsidering its previous decision on this measure. If so, then the previous decision was to: _____</div>				
The Recommendation is: <div style="display: flex; justify-content: space-between; align-items: flex-start;"><div><input type="checkbox"/> Pass, unamended 2312</div><div><input checked="" type="checkbox"/> Pass, with amendments 2311</div><div><input type="checkbox"/> Hold 2310</div><div><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	/			
KAHELE, Gilbert	/			
KEITH-AGARAN, Gilbert S.C.	/			
KOUCHI, Ronald D.	/			
RUDERMAN, Russell E.	/			
THIELEN, Laura H.	/			
TOKUDA, Jill N.	/			
SLOM, Sam	/			
TOTAL	13	0	0	0
Recommendation: <div style="display: flex; justify-content: space-around; align-items: center;"><input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted</div>				
Chair's or Designee's Signature:				
<div style="display: flex; justify-content: space-between; font-size: small;"><div>Distribution:</div><div>Original File with Committee Report</div><div>Yellow Clerk's Office</div><div>Pink Drafting Agency</div><div>Goldenrod Committee File Copy</div></div>				

***Only one measure per Record of Votes**