

STAND. COM. REP. NO.

1012

Honolulu, Hawaii

Mardi 19, 2013

RE: S.B. No. 98

S.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 Human Services, to which was referred S.B. No. 98, S.D. 1, entitled:

"A BILL FOR AN ACT RELATING TO TAXATION,"

begs leave to report as follows:

The purpose of this measure is to reduce income tax liability of low-income taxpayers by amending the existing refundable food/excise tax credit to serve as a nonrefundable low income tax credit and to increase credit amounts for most qualifying taxpayers.

Goodwill Industries of Hawaii, Inc., and two individuals testified in support of this measure. A concerned individual testified in opposition of this measure. The Department of Human Services, Department of Taxation, Tax Foundation of Hawaii, Hawaii Alliance for Community-Based Economic Development, Hawaii Appleseed Center for Law and Economic Justice, Catholic Charities Hawaii, Partners in Care, and PHOCUSED commented on the measure.

As affirmed by the record of votes of the members of your Committee on Human Services that is attached to this report, your Committee is in accord with the intent and purpose of S.B. No. 98, S.D. 1, and recommends that it pass Second Reading and be referred to the Committee on Finance.

SB98 SD1 HSCR HUS HMS 2013-2755



Respectfully submitted on  
behalf of the members of the  
Committee on Human Services,

*Mele Carroll*

MELE CARROLL, Chair



