STAND. COM. REP. NO. 600

Honolulu, Hawaii

March 5

2015

RE: H.B. No. 1182 H.D. 1

Honorable Joseph M. Souki Speaker, House of Representatives Twenty-Eighth State Legislature Regular Session of 2015 State of Hawaii

Sir:

Your Committee on Finance, to which was referred H.B. No. 1182 entitled:

"A BILL FOR AN ACT RELATING TO TAXATION,"

begs leave to report as follows:

The purpose of this measure is to amend the income tax credit for expenses for household and dependent care services necessary for gainful employment by changing the manner in which the taxpayer's applicable percentage of employment-related expenses is determined.

The ILWU Local 142, Hawaii Appleseed Center for Law and Economic Justice, and Laborers' International Union of North America Local 368 provided testimony in support of this measure. The Department of Taxation and Tax Foundation of Hawaii submitted comments on this measure.

Your committee has amended this measure by changing its effective date to July 1, 2030, to encourage further discussion, and making technical, nonsubstantive amendments for clarity, consistency, and style.

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 H.B. No. 1182, as amended herein, and recommends that it pass Second

Reading in the form attached hereto as H.B. No. 1182, H.D. 1, and be placed on the calendar for Third Reading.

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

SYLVIA LVKE. Chair

State of Hawaii House of Representatives The Twenty-eighth Legislature #\$C.2.600

Record of Votes of the Committee on Finance

Bill/Resolution No.:	Committee Referral:	Date:		
HB 1182	FIN	2/18/15		
☐ The committee is reconsidering its previ	ious decision on the measure.			
The recommendation is to: Pass, unamended (as is) Pass, with amendments (HD) Hold Pass short form bill with HD to recommit for future public hearing (recommit)				
FIN Members	Ayes	Ayes (WR)	Nays	Excused
1. LUKE, Sylvia (C)				
2. NISHIMOTO, Scott Y. (VC)				
3. CACHOLA, Romy M.				
4. CULLEN, Ty J.K.				
5. JOHANSON, Aaron Ling				
6. JORDAN, Jo				
7. KEOHOKALOLE, Jarrett				
8. KOBAYASHI, Bertrand				
9. LOWEN, Nicole E.				
10. ONISHI, Richard H.K.				
11. TOKIOKA, James Kunane				****
12. YAMASHITA, Kyle T.				
13. POUHA, Feki				
14. WARD, Gene				
			<u>.</u>	
TOTAL (14)	13			/
The recommendation is: Adop	-	did not support	recommendation	n.
Vice Chair's or designee's signature	20			
Distribution: Original (White) - Committ	tee Duplicate (Yellow)	Chief Clerk's Office	Duplicate (I	Pink) – HMSO