STAND. COM. REP. NO.

2269

Honolulu, Hawaii

FEB 1 8 2016

RE: S.B. No. 2218

S.D. 1

Honorable Ronald D. Kouchi President of the Senate Twenty-Eighth State Legislature Regular Session of 2016 State of Hawaii

Sir:

Your Committee on Human Services, to which was referred S.B. No. 2218 entitled:

"A BILL FOR AN ACT RELATING TO TAXATION,"

begs leave to report as follows:

The purpose and intent of this measure is to provide an employer who hires an elderly individual a nonrefundable tax credit for fifty percent of the wages of the elderly individual for the six-month period after the individual is initially hired by the taxpayer.

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

Your Committee finds that elderly individuals often have a wealth of work and life experiences that allow them to make significant contributions to employers. Providing tax incentives to employers to hire elderly individuals will help to increase employment of Hawaii's aging population.

Your Committee has amended this measure by making technical, nonsubstantive amendments for the purposes of clarity and consistency.

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. 2218, as amended herein, and recommends that it pass Second

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Reading in the form attached hereto as S.B. No. 2218, S.D. 1, and be referred to your Committee on Ways and Means.

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

SUZANNE CHUN OAKLAND, Chair

The Senate Twenty-Eighth Legislature State of Hawai'i

Record of Votes Committee on Human Services HMS

Bill / Resolution No.:* Sb 2218	Committee Referral: Date: $+M5$, WAM				
The Committee is reconsidering its previous decision on this measure.					
If so, then the previous decision was to:					
The Recommendation is:					
Pass, unamended Pass, with amendments Hold Recommit 2312 2311 2310 2313					
Members		Aye	Aye (WR)	Nay	Excused
CHUN OAKLAND, Suzanne (C)		X			
RIVIERE, Gil (VC)		×			
GREEN, Josh		Q			
HARIMOTO, Breene					X
RUDERMAN, Russell E.	χ				
THIELEN, Laura H.		<u> </u>			
SLOM, Sam					ベ
					
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TOTAL		5	0	0	7
Recommendation: Adopted Not Adopted					
Chair's or Designee's Signature:					
Distribution: Original Yellow Pink Goldenrod File with Committee Report Clerk's Office Drafting Agency Committee File Copy					