

Honolulu, Hawaii

FEB 12 2015

RE: S.B. No. 821
S.D. 1

Honorable Donna Mercado Kim
President of the Senate
Twenty-Eighth State Legislature
Regular Session of 2015
State of Hawaii

Madam:

Your Committee on Education, to which was referred S.B.
No. 821 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 school teachers, special education teachers, school librarians, and counselors for supplementary materials used in the classroom.

Your Committee received testimony in support of this measure from the Department of Education and IMUAlliance. Your Committee received comments on this measure from the Department of Taxation and Tax Foundation of Hawaii.

Your Committee finds that public school teachers often spend substantial sums of their own income purchasing supplementary supplies and instructional materials for their classrooms. Whether purchasing art supplies, books, or supplies for students who come to school without any, school teachers make ends meet in their classrooms using their own resources. Establishing a tax credit for these expenses helps compensate teachers for the expenditures they make for the benefit of their classrooms and students.

Your Committee has amended this measure by changing the date for which the tax credit applies from taxable years beginning



after December 31, 2014, to taxable years beginning after December 31, 2015.

As affirmed by the record of votes of the members of your Committee on Education that is attached to this report, your Committee is in accord with the intent and purpose of S.B. No. 821, as amended herein, and recommends that it pass Second Reading in the form attached hereto as S.B. No. 821, S.D. 1, and be referred to the Committee on Ways and Means.

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

A handwritten signature in black ink, reading "Michelle N. Kidani". The signature is written in a cursive style with a large initial "M".

MICHELLE N. KIDANI, Chair



The Senate
Twenty-Eighth Legislature
State of Hawai'i

Record of Votes
Committee on Education
EDU

Bill / Resolution No.:* <div style="font-size: 1.5em; font-family: cursive;">SB821</div>	Committee Referral: <div style="font-size: 1.2em; font-family: cursive;">EDU, WAM</div>	Date: <div style="font-size: 1.5em; font-family: cursive;">2/9/15</div>		
<input type="checkbox"/> The Committee is reconsidering its previous decision on this measure. If so, then the previous decision was to: _____				
The Recommendation is: <div style="display: flex; justify-content: space-between; align-items: flex-start;"> <div style="text-align: center;"> <input type="checkbox"/> Pass, unamended 2312 </div> <div style="text-align: center;"> <input checked="" type="checkbox"/> Pass, with amendments 2311 </div> <div style="text-align: center;"> <input type="checkbox"/> Hold 2310 </div> <div style="text-align: center;"> <input type="checkbox"/> Recommit 2313 </div> </div>				
Members	Aye	Aye (WR)	Nay	Excused
KIDANI, Michelle N. (C)	✓			
HARIMOTO, Breene (VC)	✓			
CHUN OAKLAND, Suzanne	✓			
DELA CRUZ, Donovan M.				✓
KEITH-AGARAN, Gilbert S.C.	✓			✓
KOUCHI, Ronald D.	✓			
NISHIHARA, Clarence K.	✓			
THIELEN, Laura H.	✓			
SLOM, Sam	✓			
TOTAL	<div style="font-size: 1.5em; font-family: cursive;">8</div>			<div style="font-size: 1.5em; font-family: cursive;">1</div>
Recommendation: <div style="display: flex; justify-content: space-around; margin-top: 5px;"> <input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted </div>				
Chair's or Designee's Signature: <div style="font-size: 1.5em; font-family: cursive; margin-top: 10px;">Breene</div>				
<div style="display: flex; justify-content: space-between; font-size: 0.8em;"> <div>Distribution:</div> <div>Original</div> <div>Yellow</div> <div>Pink</div> <div>Goldenrod</div> </div> <div style="display: flex; justify-content: space-between; font-size: 0.8em; margin-top: 5px;"> <div>File with Committee Report</div> <div>Clerk's Office</div> <div>Drafting Agency</div> <div>Committee File Copy</div> </div>				

*Only one measure per Record of Votes