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Honolulu, Hawaii

February 16, 2017

RE: H.B. No. 547

H.D. 2

Honorable Joseph M. Souki Speaker, House of Representatives Twenty-Ninth State Legislature Regular Session of 2017 State of Hawaii

Sir:

Your Committee on Veterans, Military, & International Affairs, & Culture and the Arts, to which was referred H.B. No. 547, H.D. 1, entitled:

"A BILL FOR AN ACT RELATING TO TAXATION,"

begs leave to report as follows:

The purpose of this measure is to establish an income tax credit for host families of foreign exchange students, fellows, and interns.

The International Hospitality Center and numerous concerned individuals supported this measure. The Department of Taxation and Tax Foundation of Hawaii submitted comments.

Your Committee has amended this measure by:

- (1) Clarifying that the amount of the income tax credit must not exceed \$400 per month per taxpayer, on the condition that the taxpayer has served as a host family for the foreign exchange student, fellow, or intern for a minimum of thirty days; and
- (2) Making technical, nonsubstantive amendments for clarity, consistency, and style.

As affirmed by the record of votes of the members of your Committee on Veterans, Military, & International Affairs, &

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Culture and the Arts that is attached to this report, your Committee is in accord with the intent and purpose of H.B. No. 547, H.D. 1, as amended herein, and recommends that it be referred to your Committee on Finance in the form attached hereto as H.B. No. 547, H.D. 2.

Respectfully submitted on behalf of the members of the Committee on Veterans, Military, & International Affairs, & Culture and the Arts,

KEN ITO, Chair

State of Hawaii House of Representatives The Twenty-ninth Legislature

Record of Votes of the Committee on Veterans, Military, & International Affairs, & Culture and the Arts

	tee Referral:	Date	: - / /	
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θ The committee is reconsidering its previous decision on the measure.				
The recommendation is to: θ Pass, unamended (as is) Pass, with amendments (HD) θ Hold				
θ Pass short form bill with HD to recommit for future public hearing (recommit)				
VMI Members	Ayes	Ayes (WR)	Nays	Excused
1. ITO, Ken (C)				
2. TOKIOKA, James Kunane (VC)				
3. CACHOLA, Romy M.				
4. CHOY, Isaac W.				
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5. OHNO, Takashi		V	Spring in the State of the Common Com	
6. ONISHI, Richard H.K.			- U.S. 50 H5 BBY AN R THE SHEET STORE TO	
7. WOODSON, Justin H.	/		othendrif stabiliee AA A A A	
8. WARD, Gene				
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TOTAL (8)	1 7		·-	
The recommendation is: Adopted O Not Adopted If joint referral, did not support recommendation. committee acropyth(s)				
Vice Chair's or designee's signature:				
Distribution: Original (White) – Committee Duplicate (Yellow) – Chief Clerk's Office Duplicate (Pink) – HMSO				