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# A BILL FOR AN ACT

RELATING TO TAXATION.

**BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF HAWAII:**

1           SECTION 1. Section 235-55.85, Hawaii Revised Statutes, is  
2 amended by amending subsection (b) to read as follows:

3           "(b) Each individual taxpayer may claim a refundable  
4 food/excise tax credit multiplied by the number of qualified  
5 exemptions to which the taxpayer is entitled in accordance with  
6 the table below; provided that a husband and wife filing  
7 separate tax returns for a taxable year for which a joint return  
8 could have been filed by them shall claim only the tax credit to  
9 which they would have been entitled had a joint return been  
10 filed.

11           In the case of any taxable year beginning after December  
12 31, 2017:

13	Adjusted gross income	Credit per exemption
14	for taxpayers filing	
15	a single return	
16	Under [ <del>\$5,000</del> ] <u>\$5,800</u>	<del>[\$110]</del> <u>\$115</u>
17	<u>[\$5,000] \$5,800</u> under	



1	<del>[\$10,000]</del> <u>\$11,500</u>	<del>[\$100]</del> <u>\$105</u>
2	<del>[\$10,000]</del> <u>\$11,500</u> under	
3	<del>[\$15,000]</del> <u>\$17,500</u>	<del>[\$85]</del> <u>\$ 90</u>
4	<del>[\$15,000]</del> <u>\$17,500</u> under	
5	<del>[\$20,000]</del> <u>\$23,500</u>	<del>[\$70]</del> <u>\$ 75</u>
6	<del>[\$20,000]</del> <u>\$23,500</u> under	
7	<del>[\$30,000]</del> <u>\$35,000</u>	<del>[\$55]</del> <u>\$ 60</u>
8	<del>[\$30,000]</del> <u>\$35,000</u> and over	\$ 0.
9	Adjusted gross income	Credit per exemption
10	for heads of household,	
11	married individuals filing	
12	separate returns, and	
13	married couples filing	
14	joint returns	
15	Under <del>[\$5,000]</del> <u>\$5,800</u>	<del>[\$110]</del> <u>\$115</u>
16	<del>[\$5,000]</del> <u>\$5,800</u> under	
17	<del>[\$10,000]</del> <u>\$11,500</u>	<del>[\$100]</del> <u>\$105</u>
18	<del>[\$10,000]</del> <u>\$11,500</u> under	
19	<del>[\$15,000]</del> <u>\$17,500</u>	<del>[\$85]</del> <u>\$ 90</u>
20	<del>[\$15,000]</del> <u>\$17,500</u> under	
21	<del>[\$20,000]</del> <u>\$23,500</u>	<del>[\$70]</del> <u>\$ 75</u>



1	<del>[\$20,000]</del> <u>\$23,500</u> under	
2	<del>[\$30,000]</del> <u>\$35,000</u>	<del>[\$55]</del> <u>\$ 60</u>
3	<del>[\$30,000]</del> <u>\$35,000</u> under	
4	<del>[\$40,000]</del> <u>\$46,500</u>	\$ 45
5	<del>[\$40,000]</del> <u>\$46,500</u> under	
6	<del>[\$50,000]</del> <u>\$58,000</u>	\$ 35
7	<del>[\$50,000]</del> <u>\$58,000</u> and over	\$ 0.

8 In the case of any taxable year beginning after December  
9 31, 2019:

10	<u>Adjusted gross income</u>	
11	<u>for taxpayers filing</u>	
12	<u>a single return</u>	<u>Credit per exemption</u>
13	<u>Under \$6,000</u>	<u>\$120</u>
14	<u>\$6,000 under \$12,000</u>	<u>\$108</u>
15	<u>\$12,000 under \$18,000</u>	<u>\$ 93</u>
16	<u>\$18,000 under \$24,000</u>	<u>\$ 78</u>
17	<u>\$24,000 under \$36,500</u>	<u>\$ 63</u>
18	<u>\$36,500 and over</u>	<u>\$ 0.</u>
19	<u>Adjusted gross income</u>	<u>Credit per exemption</u>
20	<u>for heads of household,</u>	
21	<u>married individuals filing</u>	



1        separate returns, and  
 2        married couples filing  
 3        joint returns

4	<u>Under \$6,000</u>	<u>\$120</u>
5	<u>\$6,000 under \$12,000</u>	<u>\$108</u>
6	<u>\$12,000 under \$18,000</u>	<u>\$ 93</u>
7	<u>\$18,000 under \$24,000</u>	<u>\$ 78</u>
8	<u>\$24,000 under \$36,500</u>	<u>\$ 63</u>
9	<u>\$36,500 under \$48,500</u>	<u>\$ 48</u>
10	<u>\$48,500 under \$60,000</u>	<u>\$ 38</u>
11	<u>\$60,000 and over</u>	<u>\$ 0.</u>

12        In the case of any taxable year beginning after December  
 13        31, 2021:

14        Adjusted gross income  
 15        for taxpayers filing  
 16        a single return

Credit per exemption

17	<u>Under \$6,300</u>	<u>\$125</u>
18	<u>\$6,300 under \$12,500</u>	<u>\$110</u>
19	<u>\$12,500 under \$19,000</u>	<u>\$ 95</u>
20	<u>\$19,000 under \$25,000</u>	<u>\$ 80</u>
21	<u>\$25,000 under \$38,000</u>	<u>\$ 65</u>



1	<u>\$38,000 and over</u>	<u>\$ 0.</u>
2	<u>Adjusted gross income</u>	<u>Credit per exemption</u>
3	<u>for heads of household,</u>	
4	<u>married individuals filing</u>	
5	<u>separate returns, and</u>	
6	<u>married couples filing</u>	
7	<u>joint returns</u>	
8	<u>Under \$6,300</u>	<u>\$125</u>
9	<u>\$6,300 under \$12,500</u>	<u>\$110</u>
10	<u>\$12,500 under \$19,000</u>	<u>\$ 95</u>
11	<u>\$19,000 under \$25,000</u>	<u>\$ 80</u>
12	<u>\$25,000 under \$38,000</u>	<u>\$ 65</u>
13	<u>\$38,000 under \$50,000</u>	<u>\$ 50</u>
14	<u>\$50,000 under \$63,000</u>	<u>\$ 40</u>
15	<u>\$63,000 and over</u>	<u>\$ 0."</u>

16 SECTION 2. Act 223, Session Laws of Hawaii 2015, section  
 17 4, is amended to read as follows:

18 "SECTION 4. This Act, upon its approval, shall apply to  
 19 taxable years beginning after December 31, 2015 [~~provided that~~  
 20 ~~this Act shall be repealed on December 31, 2017, and section~~  
 21 ~~235-55.85, Hawaii Revised Statutes, shall be reenacted in the~~



1 ~~form in which it read on the day prior to the effective date of~~  
2 ~~this Act]."~~

3 SECTION 3. Statutory material to be repealed is bracketed  
4 and stricken. New statutory material is underscored.

5 SECTION 4. This Act shall take effect upon approval;  
6 provided that section 1 shall apply to taxable years beginning  
7 after December 31, 2017.

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INTRODUCED BY:

<u>Calmick</u>	<u>[Signature]</u>
<u>Chambers</u>	<u>[Signature]</u>
<u>Cindy Evans</u>	<u>[Signature]</u>
<u>[Signature]</u>	<u>[Signature]</u>

# H.B. NO. 932

**Report Title:**

Taxation; Refundable Food/Excise Tax Credit;

**Description:**

Gradually increases the credit amounts and amends the income brackets of the refundable food/excise tax credit. Repeals the sunset date of Act 223, SLH 2015, which amended the food/excise tax credit.

*The summary description of legislation appearing on this page is for informational purposes only and is not legislation or evidence of legislative intent.*

