

JAN 19 2018

S.B. NO. 2444

A BILL FOR AN ACT

RELATING TO HOUSING.

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

1 SECTION 1. Chapter 235, Hawaii Revised Statutes, is
2 amended by adding a new section to be appropriately designated
3 and to read as follows:

4 "§235- Housing choice voucher program; tax deduction.

5 (a) There shall be allowed, as a deduction from gross income
6 subject to this chapter, twenty-five per cent of the amount
7 received by a taxpayer as rent from a recipient of the housing
8 choice voucher program.

9 (b) The director of taxation shall prepare such forms as
10 may be necessary to claim a tax deduction under this section,
11 may require proof of the claim for the tax deduction and may
12 adopt rules pursuant to chapter 91."

13 SECTION 2. New statutory material is underscored.
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1 SECTION 3. This Act shall apply to taxable years beginning
2 after December 31, 2017.

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Report Title:

Income Tax Deduction; Section 8; Housing Choice Voucher Program;
Landlords

Description:

Allows taxpayers a twenty-five per cent income tax deduction for amounts received as rent from recipients of the housing choice voucher program.

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