THE SENATE THIRTIETH LEGISLATURE, 2020 STATE OF HAWAII

S.C.R. NO. 235

MAR - 6 2020

## SENATE CONCURRENT RESOLUTION

REQUESTING THE DEPARTMENT OF TAXATION TO CONDUCT A REVENUE LOSS ANALYSIS OF MEDICAL AND GROCERY EXCISE TAX EXEMPTIONS FOR RETIRED SENIOR CITIZENS AGED SIXTY YEARS AND OLDER.

1 2 3	WHEREAS, many retired senior citizens aged sixty years and older live on fixed incomes and must live on a tight budget, requiring that the purchase of discretionary goods or services
4 5 6 7	be limited or curtailed; and WHEREAS, expenses that cannot be easily limited or curtailed include groceries and medical services; and
8 9 10	WHEREAS, the gap between the costs of these expenses and the fixed incomes of retired senior citizens tend to widen over
11 12 13 14	time, making it increasingly difficult for a retired senior citizen to budget accordingly; and
14 15 16 17 18	WHEREAS, proactive measures must be taken so that retired senior citizens can maintain a reasonable quality of life and afford the increasing costs of groceries and medical services; now, therefore,
19 20 21 22 23 24 25	BE IT RESOLVED by the Senate of the Thirtieth Legislature of the State of Hawaii, Regular Session of 2020, the House of Representatives concurring, that the Department of Taxation is requested to conduct a revenue loss analysis of medical and grocery excise tax exemptions for retired senior citizens aged sixty years and older; and
26 27 28 29 30 31	BE IT FURTHER RESOLVED that the Department of Taxation is requested to submit a report of its findings and recommendations, including any proposed legislation to implement the general excise tax exemption, to the Legislature no later than twenty days prior to the convening of the Regular Session of 2021; and



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BE IT FURTHER RESOLVED that a certified copy of this
Concurrent Resolution be transmitted to the Director of
Taxation.

OFFERED BY:

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Jaren Queshih

