

Honolulu, Hawaii

February 4, 2019

RE: H.B. No. 180

H.D. 1

Honorable Scott K. Saiki
Speaker, House of Representatives
Thirtieth State Legislature
Regular Session of 2019
State of Hawaii

Sir:

Your Committee on Labor & Public Employment, to which was referred H.B. No. 180 entitled:

"A BILL FOR AN ACT RELATING TO TAXATION,"

begs leave to report as follows:

The purpose of this measure to provide a nonrefundable income tax credit to any taxpayer who hires an individual 67 years of age or older in an amount equal to 50 percent of the individual's qualified wages in the first six months of employment.

The Oahu County Committee on Legislative Priorities of the Democratic Party of Hawaii and an individual supported this measure. The Department of Taxation, Executive Office on Aging, and Tax Foundation of Hawaii provided comments on this measure.

Your Committee has amended this measure by:

- (1) Amending the definition of "qualified wages" to specify that "qualified wages" shall not include amounts for which another credit is claimed or a deduction is taken; and
- (2) Changing its effective date to January 1, 2050, to facilitate further discussion on this measure.



As affirmed by the record of votes of the members of your Committee on Labor & Public Employment that is attached to this report, your Committee is in accord with the intent and purpose of H.B. No. 180, as amended herein, and recommends that it pass Second Reading in the form attached hereto as H.B. No. 180, H.D. 1, and be referred to your Committee on Judiciary.

Respectfully submitted on
behalf of the members of the
Committee on Labor & Public
Employment,


AARON LING JOHANSON, Chair



