

JAN 21 2022

A BILL FOR AN ACT

RELATING TO REFUNDABLE FOOD/EXCISE TAX CREDIT FOR SENIORS.

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

1 SECTION 1. The purpose of this Act is to allow individual
2 taxpayers who are sixty-five years of age or older to claim an
3 additional exemption for purposes of the refundable food/excise
4 tax credit established under section 235-55.85, Hawaii Revised
5 Statutes, thereby doubling the credit amount and providing a
6 larger subsidy for general excise taxes paid on food purchases
7 by lower-income seniors.

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

10 "(c). For the purposes of this section, a qualified
11 exemption is defined to include those exemptions permitted under
12 this chapter; [~~provided that no additional exemption may be~~
13 ~~claimed by a taxpayer who is sixty five years of age or older;~~]
14 provided that a person for whom exemption is claimed has been
15 physically present in the State for more than nine months during
16 the taxable year; and provided further that multiple exemptions
17 shall not be granted because of deficiencies in vision or



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1 hearing, or other disability. For purposes of claiming this
2 credit only, a minor child receiving support from the department
3 of human services of the State, social security survivor's
4 benefits, and the like, may be considered a dependent and a
5 qualified exemption of the parent or guardian."

6 SECTION 3. Statutory material to be repealed is bracketed
7 and stricken.

8 SECTION 4. This Act shall take effect upon its approval;
9 and shall apply to taxable years beginning after December 31,
10 2021.

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INTRODUCED BY:

A handwritten signature in black ink, appearing to read "Bennett J. Mischel", is written over a horizontal line.

S.B. NO. 2691

Report Title:

Refundable Food/Excise Tax Credit; Seniors with Fixed Income

Description:

Allows individual taxpayers sixty-five years of age or older with lower incomes to claim an additional exemption for purposes of the food/excise tax credit thereby providing relief from the general excise tax on food purchases.

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