

HOUSE OF REPRESENTATIVES

AMENDMENT TO: S.B. No. 514, S.D. 1 H.D. 1OFFERED BY: Representative Gene WardDATE: 4/11/2021

SECTION 1. Senate Bill No. 514, S.D. 1 H.D. 1, is amended by amending Section 3 to read as follows:

"SECTION 3. (a) There shall be allowed to each qualifying resident taxpayer who files an individual income tax return for the 2021 taxable year, a one-time general income tax refund that shall be refunded. The refund provided under this Act shall not be used to offset any tax liability under title 14, Hawaii Revised Statutes, of the qualifying resident taxpayer.

The amount of the refund shall be \$1,361 multiplied by the number of qualified exemptions to which the qualifying taxpayer is entitled; provided that, for the purposes of this refund, multiple exemptions shall not be allowed based on age or deficiencies in vision, hearing, or other disability. This amount reflects approximately one-third of the state's nearly four billion dollar budget windfall, divided among the 734,673 taxpayers.

(b) As used in this section, "qualifying resident 21 taxpayer" means an individual taxpayer who has been a resident

of the State, as defined in section 235-1, Hawaii Revised Statutes, for at least nine months regardless of whether the resident was physically in the State for nine months.

"Qualifying resident taxpayer" shall not include any person who is claimed or is otherwise eligible to be claimed as a dependent by another taxpayer for federal or Hawaii state individual income tax purposes.

(c) The refund shall not be available for:

- (1) Any person who has been convicted of a felony and who has been committed to prison and has been physically confined for the full taxable year;
- (2) Any person who would otherwise be eligible to be claimed as a dependent but who has been committed to a youth correctional facility and has resided at the facility for the full taxable year; or
- (3) Any misdemeanor who has been committed to jail and has been physically confined for the full taxable year.

(d) The refund shall only be allowed for qualifying resident taxpayers who file a state income tax return for the 2021 taxable year on or before December 31, 2022. Failure to comply with this filing requirement shall constitute a waiver of the right to claim the refund provided under this Act.

X

CARRIED

FAILED TO CARRY

WITHDRAWN

W. L. T. Holt

CHIEF CLERK, HOUSE OF REPRESENTATIVES