STAND. COM. REP. NO. 15 -22

Honolulu, Hawaii FEB 09 , 2022

RE: H.B. No. 2437

Honorable Scott K. Saiki Speaker, House of Representatives Thirty-First State Legislature Regular Session of 2022 State of Hawaii

Sir:

Your Committee on Economic Development, to which was referred H.B. No. 2437 entitled:

"A BILL FOR AN ACT RELATING TO TAXATION,"

begs leave to report as follows:

2022-1122 HB2437 HSCR HMSO

The purpose of this measure is to establish an income tax credit for physicians, osteopathic physicians, and nurses who are licensed and actively practicing in the State.

Your Committee received testimony in support of this measure from the Hawaii-American Nurses Association, Hawaii Nurses Association - OPEIU Local 50, and two individuals. Your Committee received testimony in opposition to this measure from two individuals. Your Committee received comments on this measure from the Department of Taxation, Department of Budget and Finance, Hawai'i State Center for Nursing, and Tax Foundation of Hawaii.

Your Committee finds that in Hawaii, health care professionals are in high demand yet low supply, particularly on the neighbor islands and in rural and medically underserved areas. Supporting physicians and nurses through income tax credits, such as the one proposed by this measure, is a potential solution that could improve recruitment and retention of needed health care professionals in the State.

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As affirmed by the record of votes of the members of your Committee on Economic Development that is attached to this report, your Committee is in accord with the intent and purpose of H.B. No. 2437 and recommends that it pass Second Reading and be referred to your Committee on Health, Human Services, & Homelessness.

> Respectfully submitted on behalf of the members of the Committee on Economic Development,

SEAN OUINLAN, Chair



State of Hawaii House of Representatives The Thirty-first Legislature



Record of Votes of the Committee on Economic Development

Bill/Resolution No.: HB 2437	Committee Referral: ECD, HHH		Date: 2/4/22		
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. BELATTI, Della Au	5		and states and		
. KOBAYASHI, Dale T.			\checkmark		
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Vice Chair's or designee's signature:	Delle				
Distribution: Original (White) – Comm	ittee Duplicate (Yellow)	- Chief Clerk's Office	Duplicate (Pink) – HMSO	