
A BILL FOR AN ACT

RELATING TO TAXATION.

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

1 SECTION 1. The purpose of this Act is to establish a
2 refundable blood donation income tax credit to promote blood
3 donations throughout the State.

4 SECTION 2. Chapter 235, Hawaii Revised Statutes, is
5 amended by adding a new section to be appropriately designated
6 and to read as follows:

7 "§235- Blood donations; tax credit. (a) There shall
8 be allowed to each taxpayer subject to the tax imposed by this
9 chapter a blood donation tax credit, which shall be deductible
10 from the taxpayer's net income tax liability, if any, imposed by
11 this chapter for the taxable year in which the credit is
12 properly claimed.

13 (b) The amount of the tax credit shall be \$ _____ ;
14 provided that the taxpayer makes four or more blood donations
15 through a blood bank in the State during the taxable year;
16 provided further that one whole blood donation, platelet
17 donation, or plasma donation shall be deemed one blood donation,



1 and one double red cell donation shall be deemed two blood
2 donations.

3 (c) If the tax credit under this section exceeds the
4 taxpayer's income tax liability, the excess of credit over
5 liability shall be refunded to the taxpayer; provided that the
6 tax credit properly claimed by a taxpayer who has no income tax
7 liability shall be paid to the taxpayer; provided further that
8 no refunds or payments on account of the tax credit allowed by
9 this section shall be made for amounts less than \$1.

10 (d) The director of taxation:

11 (1) Shall prepare forms as may be necessary to claim a
12 credit under this section;

13 (2) May require the taxpayer to furnish information to
14 ascertain the validity of the claim for the tax credit
15 under this section; and

16 (3) May adopt rules pursuant to chapter 91 necessary to
17 effectuate the purposes of this section.

18 (e) All of the provisions relating to assessments and
19 refunds under this chapter and under section 231-23(c)(1) shall
20 apply to the tax credit under this section.



1 (f) All claims for tax credits under this section,
2 including any amended claims, shall be filed on or before the
3 end of the twelfth month following the close of the taxable year
4 for which the credit may be claimed. Failure to comply with the
5 foregoing provision shall constitute a waiver of the right to
6 claim the credit."

7 SECTION 3. New statutory material is underscored.

8 SECTION 4. This Act shall take effect on July 1, 2060, and
9 shall apply to taxable years beginning after December 31, 2022.

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H.B. NO. 1556
H.D. 1

Report Title:

Tax Credit; Refundable Tax Credit; Blood Donations

Description:

Creates a refundable blood donation income tax credit to promote frequent blood donations. Applies to taxable years beginning after 12/31/2022. Effective 7/1/2060. (HD1)

The summary description of legislation appearing on this page is for informational purposes only and is not legislation or evidence of legislative intent.

2022-1502 HB1556 HD1 HMSO

