

JAN 21 2022

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# A BILL FOR AN ACT

RELATING TO TAXATION.

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

1           SECTION 1. The legislature finds that the State is  
2    experiencing a historic blood shortage. Due to fears of the  
3    coronavirus disease 2019 (COVID-19) pandemic, blood bank  
4    donations decreased substantially in 2021.

5           The legislature further finds that the Blood Bank of Hawaii  
6    is the sole provider of blood to the eighteen civilian hospitals  
7    in the State and one on Guam. Regular inventory maintenance  
8    requires one hundred and fifty donors every day. According to  
9    the Blood Bank of Hawaii, it has been forced to undersupply the  
10   State's hospitals, leaving them with between sixty and eighty  
11   per cent of its normal blood supply. The legislature finds that  
12   the blood supply shortage is a health crisis and poses a  
13   significant risk to those who suffer medical emergencies that  
14   require blood transfusions.

15           This purpose of this Act is to establish a blood donation  
16   income tax credit to promote blood donations throughout the  
17   State.



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

4 "§235- Tax credits to promote blood donations. (a)

5 There shall be allowed to each taxpayer subject to the tax  
6 imposed by this chapter a blood donation tax credit, which shall  
7 be deductible from the taxpayer's net income tax liability, if  
8 any, imposed by this chapter for the taxable year in which the  
9 credit is properly claimed.

10 (b) The tax credit shall be \$ \_\_\_\_\_ ; provided that the  
11 taxpayer makes four or more blood donations through a blood bank  
12 in the State during the taxable year; provided further that one  
13 whole blood donation, platelet donation, or plasma donation  
14 shall be deemed one blood donation, and one double red cell  
15 donation shall be deemed two blood donations.

16 (c) If the tax credit claimed by the taxpayer under this  
17 section exceeds the amount of the income tax payments due from  
18 the taxpayer, the excess of credit over payments due shall be  
19 refunded to the taxpayer; provided that the tax credit properly  
20 claimed by a taxpayer who has no income tax liability shall be  
21 paid to the taxpayer; and provided that no refunds or payments



1 on account of the tax credit allowed by this section shall be  
2 made for amounts less than \$1.

3 (d) The director of taxation shall prepare forms as may be  
4 necessary to claim a credit under this section, may require  
5 proof of the claim for the tax credit, and may adopt rules  
6 pursuant to chapter 91.

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

10 (f) Claims for the tax credit under this section,  
11 including any amended claims, shall be filed on or before the  
12 end of the twelfth month following the taxable year for which  
13 the credit may be claimed. Failure to comply with the foregoing  
14 provision shall constitute a waiver of the right to claim the  
15 credit."

16 SECTION 3. New statutory material is underscored.

17 SECTION 4. This Act, upon its approval, shall apply to  
18 taxable years beginning after December 31, 2021.

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INTRODUCED BY: *Amelia R. Jansys*



# S.B. NO. 2754

**Report Title:**

Tax Credit; Blood Donations

**Description:**

Creates a blood donation income tax credit to promote frequent blood donations.

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

