
A BILL FOR AN ACT

RELATING TO INCOME TAX.

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

1 SECTION 1. 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 credit for teacher expenses. (a) There
5 shall be allowed to each qualifying taxpayer subject to the tax
6 imposed by this chapter, a tax credit for qualifying expenses
7 that shall be deductible from the taxpayer's net income tax
8 liability, if any, imposed by this chapter for the taxable year
9 in which the credit is properly claimed.

10 (b) The amount of the tax credit shall be equal to eighty
11 per cent of the amount expended for qualifying expenses in a
12 taxable year; provided that the credit shall not exceed \$500 per
13 taxable year.

14 (c) If the tax credit claimed by the taxpayer under this
15 section exceeds the amount of the income tax payments due from
16 the taxpayer, the excess of the credit over liability may be



1 used as a credit against the taxpayer's income tax liability in
2 subsequent years until exhausted.

3 (d) No other tax credit or deduction shall be claimed
4 under this chapter for qualifying expenses for the taxable year.

5 (e) The director of taxation shall:

6 (1) Prepare such forms as may be necessary to claim a
7 credit under this section;

8 (2) May require proof of the claim for the tax credit; and

9 (3) May adopt rules pursuant to chapter 91.

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 (g) As used in this section:

17 "Qualifying expenses" means expenses paid or incurred by a
18 qualifying taxpayer in connection with books; supplies, other
19 than nonathletic supplies for courses of instruction in health
20 or physical education; computer equipment, including related



1 software and services and other equipment; and supplementary
2 materials used by the qualifying taxpayer in the classroom.

3 "Qualifying taxpayer" means an individual employed by the
4 department of education, a charter school, or a private school
5 in the State as a prekindergarten or kindergarten through
6 twelfth-grade teacher for at least nine hundred hours during the
7 tax year."

8 SECTION 2. Section 235-1, Hawaii Revised Statutes, is
9 amended by adding a new definition to be appropriately inserted
10 and to read as follows:

11 "Cost-of-living adjustment factor" means a factor
12 calculated by adding 1.0 to the percentage change in the Urban
13 Hawaii Consumer Price Index for all items, as published by the
14 United States Department of Labor, from July of the prior
15 calendar year to July of the current calendar year; provided
16 that if the Urban Hawaii Consumer Price Index is discontinued,
17 the Chained Consumer Price Index for all urban areas for all
18 items, as published by the United States Department of Labor,
19 shall be used to calculate the cost-of-living adjustment
20 factor."



1 SECTION 3. Section 235-2.4, Hawaii Revised Statutes, is
2 amended as follows:

3 1. By amending subsection (a) to read:

4 "(a) Section 63 (with respect to taxable income defined)
5 of the Internal Revenue Code shall be operative for the purposes
6 of this chapter, subject to the following:

7 (1) Section 63(c)(1)(B) (relating to the additional
8 standard deduction), 63(c)(1)(C) (relating to the real
9 property tax deduction), 63(c)(1)(D) (relating to the
10 disaster loss deduction), 63(c)(1)(E) (relating to the
11 motor vehicle sales tax deduction), 63(c)(4) (relating
12 to inflation adjustments), 63(c)(7) (defining the real
13 property tax deduction), 63(c)(8) (defining the
14 disaster loss deduction), 63(c)(9) (defining the motor
15 vehicle sales tax deduction), and 63(f) (relating to
16 additional amounts for the aged or blind) of the
17 Internal Revenue Code shall not be operative for
18 purposes of this chapter;

19 (2) Section 63(c)(2) (relating to the basic standard
20 deduction) of the Internal Revenue Code shall be



1 operative[, ~~except that the standard deduction amounts~~
2 ~~provided therein shall instead mean:~~

3 ~~(A) \$4,400 in the case of:~~

4 ~~(i) A joint return as provided by section 235-~~
5 ~~93; or~~

6 ~~(ii) A surviving spouse (as defined in section~~
7 ~~2(a) of the Internal Revenue Code);~~

8 ~~(B) \$3,212 in the case of a head of household (as~~
9 ~~defined in section 2(b) of the Internal Revenue~~
10 ~~Code);~~

11 ~~(C) \$2,200 in the case of an individual who is not~~
12 ~~married and who is not a surviving spouse or head~~
13 ~~of household; or~~

14 ~~(D) \$2,200 in the case of a married individual filing~~
15 ~~a separate return;]; provided that:~~

16 (A) The standard deduction amounts provided therein
17 shall instead mean:

18 (i) \$10,000 in the case of a joint return as
19 provided by section 235-93 or a surviving
20 spouse (as defined in section 2(a) of the
21 Internal Revenue Code);



- 1 (ii) \$7,500 in the case of a head of household
- 2 (as defined in section 2(b) of the Internal
- 3 Revenue Code);
- 4 (iii) \$5,000 in the case of an individual who is
- 5 not married and who is not a surviving
- 6 spouse or head of household; or
- 7 (iv) \$5,000 in the case of a married individual
- 8 filing a separate return; and
- 9 (B) For each taxable year beginning on or after
- 10 January 1, 2024, the director shall, no later
- 11 than December 15 of the preceding calendar year,
- 12 recompute the standard deduction amounts by
- 13 multiplying the dollar amounts for the previous
- 14 tax year by the cost-of-living adjustment factor,
- 15 if the cost-of-living adjustment factor is
- 16 greater than zero, and rounding off the resulting
- 17 product to the nearest \$1; provided further that
- 18 if the cost-of-living adjustment factor is less
- 19 than zero in a given year, then no adjustment
- 20 will occur in the following year;



1 (3) Section 63(c)(5) (limiting the basic standard
2 deduction in the case of certain dependents) of the
3 Internal Revenue Code shall be operative, except that
4 the limitation shall be the greater of \$500 or the
5 individual's earned income; and

6 (4) The standard deduction amount for nonresidents shall
7 be calculated pursuant to section 235-5."

8 2. By amending subsection (c) to read:

9 "(c) Section 68 (with respect to the overall limitation on
10 itemized deductions) of the Internal Revenue Code shall be
11 operative; provided that [~~the~~]:

12 (1) [~~Thresholds~~] The thresholds shall be [~~those~~] the
13 applicable amounts under section 68(b)(1) of the
14 Internal Revenue Code that were operative for federal
15 tax year [~~2009; and~~] 2013;

16 (2) For each taxable year beginning on or after January 1,
17 2024, the director of taxation shall, no later than
18 December 15 of the preceding calendar year, recompute
19 the threshold amounts by multiplying the dollar
20 amounts for the previous tax year by the cost-of-
21 living adjustment factor, if the cost-of-living



1 adjustment factor is greater than zero, and rounding
 2 off the resulting product to the nearest \$1; provided
 3 further that if the cost-of-living adjustment factor
 4 is less than zero in a given year, then no adjustment
 5 will occur in the following year; and

6 ~~[(2)]~~ (3) Suspension in section 68(f) shall not be
 7 operative for purposes of this chapter."

8 3. By amending subsection (k) to read:

9 "(k) Section 164 (with respect to taxes) of the Internal
 10 Revenue Code shall be operative for the purposes of this
 11 chapter, except that:

12 (1) Section 164(b)(6)(B) (limiting the deduction for state
 13 and local taxes) shall not be operative for the
 14 purposes of this chapter;

15 (2) The deductions under section 164(a)(3) and (b)(5)
 16 shall not be operative for corporate taxpayers [~~and~~
 17 ~~shall be operative only for the following individual~~
 18 ~~taxpayers:~~

19 ~~(A) A taxpayer filing a single return or a married~~
 20 ~~person filing separately with a federal adjusted~~
 21 ~~gross income of less than \$100,000;~~



1 ~~(B) A taxpayer filing as a head of household with a~~
2 ~~federal adjusted gross income of less than~~
3 ~~\$150,000; and~~

4 ~~(C) A taxpayer filing a joint return or as a~~
5 ~~surviving spouse with a federal adjusted gross~~
6 ~~income of less than \$200,000]; and~~

7 (3) Section 164(a) (3) shall not be operative for any
8 amounts for which the credit under section 235-55 has
9 been claimed."

10 SECTION 4. Section 235-51, Hawaii Revised Statutes, is
11 amended to read as follows:

12 "**§235-51 Tax imposed on individuals; rates.** (a) There is
13 hereby imposed on the taxable income of every:

14 (1) Taxpayer who files a joint return under section 235-
15 93; and

16 (2) Surviving spouse,

17 a tax determined in accordance with the following table:

18 ~~[In the case of any taxable year beginning after December~~
19 ~~31, 2017:~~

20	If the taxable income is:	The tax shall be:
21	Not over \$4,800	1.40% of taxable income



1	Over \$4,800 but	\$67.00 plus 3.20% of
2	not over \$9,600	excess over \$4,800
3	Over \$9,600 but	\$221.00 plus 5.50% of
4	not over \$19,200	excess over \$9,600
5	Over \$19,200 but	\$749.00 plus 6.40% of
6	not over \$28,800	excess over \$19,200
7	Over \$28,800 but	\$1,363.00 plus 6.80% of
8	not over \$38,400	excess over \$28,800
9	Over \$38,400 but	\$2,016.00 plus 7.20% of
10	not over \$48,000	excess over \$38,400
11	Over \$48,000 but	\$2,707.00 plus 7.60% of
12	not over \$72,000	excess over \$48,000
13	Over \$72,000 but	\$4,531.00 plus 7.90% of
14	not over \$96,000	excess over \$72,000
15	Over \$96,000 but	\$6,427.00 plus 8.25% of
16	not over \$300,000	excess over \$96,000
17	Over \$300,000 but	\$23,257.00 plus 9.00% of
18	not over \$350,000	excess over \$300,000
19	Over \$350,000 but	\$27,757.00 plus 10.00% of
20	not over \$400,000	excess over \$350,000
21	Over \$400,000	\$32,757.00 plus 11.00% of



~~excess over \$400,000.]~~

In the case of any taxable year beginning after
December 31, 2022:

<u>If the taxable income is:</u>	<u>The tax shall be:</u>
<u>Not over \$5,126</u>	<u>1.40% of taxable income</u>
<u>Over \$5,126 but</u>	<u>\$72.00 plus 3.20% of</u>
<u>not over \$10,253</u>	<u>excess over \$5,126</u>
<u>Over \$10,253 but</u>	<u>\$236.00 plus 5.50% of</u>
<u>not over \$20,506</u>	<u>excess over \$10,253</u>
<u>Over \$20,506 but</u>	<u>\$800.00 plus 6.40% of</u>
<u>not over \$30,758</u>	<u>excess over \$20,506</u>
<u>Over \$30,758 but</u>	<u>\$1,456.00 plus 6.80% of</u>
<u>not over \$41,011</u>	<u>excess over \$30,758</u>
<u>Over \$41,011 but</u>	<u>\$2,153.00 plus 7.20% of</u>
<u>not over \$51,264</u>	<u>excess over \$41,011</u>
<u>Over \$51,264 but</u>	<u>\$2,891.00 plus 7.60% of</u>
<u>not over \$76,896</u>	<u>excess over \$51,264</u>
<u>Over \$76,896 but</u>	<u>\$4,839.00 plus 7.90% of</u>
<u>not over \$102,528</u>	<u>excess over \$76,896</u>
<u>Over \$102,528 but</u>	<u>\$6,864.00 plus 8.25% of</u>
<u>not over \$320,400</u>	<u>excess over \$102,528</u>



1	<u>Over \$320,400 but</u>	<u>\$24,839.00 plus 9.00% of</u>
2	<u>not over \$373,800</u>	<u>excess over \$320,400</u>
3	<u>Over \$373,800 but</u>	<u>\$29,645.00 plus 10.00% of</u>
4	<u>not over \$427,200</u>	<u>excess over \$373,800</u>
5	<u>Over \$427,200</u>	<u>\$34,985.00 plus 11.00% of</u>
6		<u>excess over \$427,200.</u>

7 (b) There is hereby imposed on the taxable income of every
8 head of a household a tax determined in accordance with the
9 following table:

10 ~~[In the case of any taxable year beginning after December~~
11 ~~31, 2017:~~

12	If the taxable income is:	The tax shall be:
13	Not over \$3,600	1.40% of taxable income
14	Over \$3,600 but	\$50.00 plus 3.20% of
15	not over \$7,200	excess over \$3,600
16	Over \$7,200 but	\$166.00 plus 5.50% of
17	not over \$14,400	excess over \$7,200
18	Over \$14,400 but	\$562.00 plus 6.40% of
19	not over \$21,600	excess over \$14,400
20	Over \$21,600 but	\$1,022.00 plus 6.80% of
21	not over \$28,800	excess over \$21,600



1	Over \$28,800 but	\$1,512.00 plus 7.20% of
2	not over \$36,000	excess over \$28,800
3	Over \$36,000 but	\$2,030.00 plus 7.60% of
4	not over \$54,000	excess over \$36,000
5	Over \$54,000 but	\$3,398.00 plus 7.90% of
6	not over \$72,000	excess over \$54,000
7	Over \$72,000 but	\$4,820.00 plus 8.25% of
8	not over \$225,000	excess over \$72,000
9	Over \$225,000 but	\$17,443.00 plus 9.00% of
10	not over \$262,500	excess over \$225,000
11	Over \$262,500 but	\$20,818.00 plus 10.00% of
12	not over \$300,000	excess over \$262,500
13	Over \$300,000	\$24,568.00 plus 11.00% of
14		excess over \$300,000.]

15 In the case of any taxable year beginning after
 16 December 31, 2022:

17	<u>If the taxable income is:</u>	<u>The tax shall be:</u>
18	<u>Not over \$3,845</u>	<u>1.40% of taxable income</u>
19	<u>Over \$3,845 but</u>	<u>\$54.00 plus 3.20% of</u>
20	<u>not over \$7,690</u>	<u>excess over \$3,845</u>
21	<u>Over \$7,690 but</u>	<u>\$177.00 plus 5.50% of</u>



1	<u>not over \$15,379</u>	<u>excess over \$7,690</u>
2	<u>Over \$15,379 but</u>	<u>\$600.00 plus 6.40% of</u>
3	<u>not over \$23,069</u>	<u>excess over \$15,379</u>
4	<u>Over \$23,069 but</u>	<u>\$1,092.00 plus 6.80% of</u>
5	<u>not over \$30,758</u>	<u>excess over \$23,069</u>
6	<u>Over \$30,758 but</u>	<u>\$1,615.00 plus 7.20% of</u>
7	<u>not over \$38,448</u>	<u>excess over \$30,758</u>
8	<u>Over \$38,448 but</u>	<u>\$2,168.00 plus 7.60% of</u>
9	<u>not over \$57,672</u>	<u>excess over \$38,448</u>
10	<u>Over \$57,672 but</u>	<u>\$3,629.00 plus 7.90% of</u>
11	<u>not over \$76,896</u>	<u>excess over \$57,672</u>
12	<u>Over \$76,896 but</u>	<u>\$5,148.00 plus 8.25% of</u>
13	<u>not over \$240,300</u>	<u>excess over \$76,896</u>
14	<u>Over \$240,300 but</u>	<u>\$18,629.00 plus 9.00% of</u>
15	<u>not over \$280,350</u>	<u>excess over \$240,300</u>
16	<u>Over \$280,350 but</u>	<u>\$22,234.00 plus 10.00% of</u>
17	<u>not over \$320,400</u>	<u>excess over \$280,350</u>
18	<u>Over \$320,400</u>	<u>\$26,239.00 plus 11.00% of</u>
19		<u>excess over \$320,400.</u>

20 (c) There is hereby imposed on the taxable income of (1)
 21 every unmarried individual (other than a surviving spouse, or



1 the head of a household) and (2) on the taxable income of every
 2 married individual who does not make a single return jointly
 3 with the individual's spouse under section 235-93 a tax
 4 determined in accordance with the following table:

5 ~~[In the case of any taxable year beginning after December~~
 6 ~~31, 2017:~~

7	If the taxable income is:	The tax shall be:
8	Not over \$2,400	1.40% of taxable income
9	Over \$2,400 but	\$34.00 plus 3.20% of
10	not over \$4,800	excess over \$2,400
11	Over \$4,800 but	\$110.00 plus 5.50% of
12	not over \$9,600	excess over \$4,800
13	Over \$9,600 but	\$374.00 plus 6.40% of
14	not over \$14,400	excess over \$9,600
15	Over \$14,400 but	\$682.00 plus 6.80% of
16	not over \$19,200	excess over \$14,400
17	Over \$19,200 but	\$1,008.00 plus 7.20% of
18	not over \$24,000	excess over \$19,200
19	Over \$24,000 but	\$1,354.00 plus 7.60% of
20	not over \$36,000	excess over \$24,000
21	Over \$36,000 but	\$2,266.00 plus 7.90% of



1	not over \$48,000	excess over \$36,000
2	Over \$48,000 but	\$3,214.00 plus 8.25% of
3	not over \$150,000	excess over \$48,000
4	Over \$150,000 but	\$11,629.00 plus 9.00% of
5	not over \$175,000	excess over \$150,000
6	Over \$175,000 but	\$13,879.00 plus 10.00% of
7	not over \$200,000	excess over \$175,000
8	Over \$200,000	\$16,379.00 plus 11.00% of
9		excess over \$200,000.]

10 In the case of any taxable year beginning after
 11 December 31, 2022:

12	<u>If the taxable income is:</u>	<u>The tax shall be:</u>
13	<u>Not over \$2,563</u>	<u>1.40% of taxable income</u>
14	<u>Over \$2,563 but</u>	<u>\$36.00 plus 3.20% of</u>
15	<u>not over \$5,126</u>	<u>excess over \$2,563</u>
16	<u>Over \$5,126 but</u>	<u>\$118.00 plus 5.50% of</u>
17	<u>not over \$10,253</u>	<u>excess over \$5,126</u>
18	<u>Over \$10,253 but</u>	<u>\$400.00 plus 6.40% of</u>
19	<u>not over \$15,379</u>	<u>excess over \$10,253</u>
20	<u>Over \$15,379 but</u>	<u>\$728.00 plus 6.80% of</u>
21	<u>not over \$20,506</u>	<u>excess over \$15,379</u>



1	<u>Over \$20,506 but</u>	<u>\$1,077.00 plus 7.20% of</u>
2	<u>not over \$25,632</u>	<u>excess over \$20,506</u>
3	<u>Over \$25,632 but</u>	<u>\$1,446.00 plus 7.60% of</u>
4	<u>not over \$38,448</u>	<u>excess over \$25,632</u>
5	<u>Over \$38,448 but</u>	<u>\$2,420.00 plus 7.90% of</u>
6	<u>not over \$51,264</u>	<u>excess over \$38,448</u>
7	<u>Over \$51,264 but</u>	<u>\$3,432.00 plus 8.25% of</u>
8	<u>not over \$160,200</u>	<u>excess over \$51,264</u>
9	<u>Over \$160,200 but</u>	<u>\$12,419.00 plus 9.00% of</u>
10	<u>not over \$186,900</u>	<u>excess over \$160,200</u>
11	<u>Over \$186,900 but</u>	<u>\$14,822.00 plus 10.00% of</u>
12	<u>not over \$213,600</u>	<u>excess over \$186,900</u>
13	<u>Over \$213,600</u>	<u>\$17,492.00 plus 11.00% of</u>
14		<u>excess over \$213,600.</u>

15 (d) The tax imposed by section 235-2.45 on estates and
 16 trusts shall be determined in accordance with the following
 17 table:

18 In the case of any taxable year beginning after December
 19 31, 2001:

20	If the taxable income is:	The tax shall be:
21	Not over \$2,000	1.40% of taxable income



1	Over \$2,000 but	\$28.00 plus 3.20% of
2	not over \$4,000	excess over \$2,000
3	Over \$4,000 but	\$92.00 plus 5.50% of
4	not over \$8,000	excess over \$4,000
5	Over \$8,000 but	\$312.00 plus 6.40% of
6	not over \$12,000	excess over \$8,000
7	Over \$12,000 but	\$568.00 plus 6.80% of
8	not over \$16,000	excess over \$12,000
9	Over \$16,000 but	\$840.00 plus 7.20% of
10	not over \$20,000	excess over \$16,000
11	Over \$20,000 but	\$1,128.00 plus 7.60% of
12	not over \$30,000	excess over \$20,000
13	Over \$30,000 but	\$1,888.00 plus 7.90% of
14	not over \$40,000	excess over \$30,000
15	Over \$40,000	\$2,678.00 plus 8.25% of
16		excess over \$40,000.

17 (e) Any taxpayer, other than a corporation, acting as a
18 business entity in more than one state who is required by this
19 chapter to file a return may elect to report and pay a tax of .5
20 per cent of the taxpayer's annual gross sales if the:



- 1 (1) Taxpayer's only activities in this State consist of
2 sales;
- 3 (2) Taxpayer does not own or rent real estate or tangible
4 personal property; and
- 5 (3) Taxpayer's annual gross sales in or into this State
6 during the tax year is not in excess of \$100,000.
- 7 (f) If a taxpayer has a net capital gain for any taxable
8 year to which this subsection applies, then the tax imposed by
9 this section shall not exceed the sum of:
- 10 (1) The tax computed at the rates and in the same manner
11 as if this subsection had not been enacted on the
12 greater of:
- 13 (A) The taxable income reduced by the amount of net
14 capital gain, or
- 15 (B) The amount of taxable income taxed at a rate
16 below 7.25 per cent, plus
- 17 (2) A tax of 7.25 per cent of the amount of taxable income
18 in excess of the amount determined under paragraph
19 (1).

20 This subsection shall apply to individuals, estates, and
21 trusts for taxable years beginning after December 31, 1986.



1 (g) For each taxable year beginning on or after January 1,
2 2024, the director shall, no later than December 15 of the
3 preceding calendar year, recompute the taxable income amounts
4 within each of the income brackets in subsections (a), (b), and
5 (c) by multiplying the taxable income amounts within each income
6 bracket for the previous tax year by the cost-of-living
7 adjustment factor, if the cost-of-living adjustment factor is
8 greater than zero, and rounding off the resulting product to the
9 nearest \$1. If the cost-of-living adjustment factor is less
10 than zero in a given year, then no adjustment will occur in the
11 following year. Nothing in this subsection shall be construed
12 as permitting an adjustment to the rates of tax in subsections
13 (a), (b), and (c)."

14 SECTION 5. Section 235-54, Hawaii Revised Statutes, is
15 amended to read as follows:

16 "**§235-54 Exemptions.** (a) In computing the taxable income
17 of any individual, there shall be deducted, in lieu of the
18 personal exemptions allowed by the Internal Revenue Code,
19 personal exemptions computed as follows: Ascertain the number
20 of exemptions which the individual can lawfully claim under the
21 Internal Revenue Code, add an additional exemption for the



1 taxpayer or the taxpayer's spouse who is sixty-five years of age
2 or older within the taxable year, and multiply that number by
3 [~~\$1,144,~~ \$2,288, for taxable years beginning after December 31,
4 [~~1984.~~ 2022. A nonresident shall prorate the personal
5 exemptions on account of income from sources outside the State
6 as provided in section 235-5. In the case of an individual with
7 respect to whom an exemption under this section is allowable to
8 another taxpayer for a taxable year beginning in the calendar
9 year in which the individual's taxable year begins, the personal
10 exemption amount applicable to such individual under this
11 subsection for such individual's taxable year shall be zero.

12 (b) In computing the taxable income of an estate or trust
13 there shall be allowed, in lieu of the deductions allowed under
14 subsection (a), the following:

15 (1) An estate shall be allowed a deduction of \$400.

16 (2) A trust which, under its governing instrument, is
17 required to distribute all of its income currently
18 shall be allowed a deduction of \$200.

19 (3) All other trusts shall be allowed a deduction of \$80.

20 (c) A blind person, a deaf person, and any person totally
21 disabled, in lieu of the personal exemptions allowed by the



1 Internal Revenue Code, shall be allowed, and there shall be
2 deducted in computing the taxable income of a blind person, a
3 deaf person, or a totally disabled person, instead of the
4 exemptions provided by subsection (a), the amount of \$7,000.

5 (d) For each taxable year beginning on or after January 1,
6 2024, the director of taxation shall, no later than December 15
7 of the preceding calendar year, recompute the personal exemption
8 and deduction amounts in this section by multiplying the amount
9 for the previous tax year by the cost-of-living adjustment
10 factor, if the cost-of-living adjustment factor is greater than
11 zero, and rounding off the resulting product to the nearest \$1.
12 If the cost-of-living adjustment factor is less than zero in a
13 given year, then no adjustment will occur in the following
14 year."

15 SECTION 6. Section 235-55.6, Hawaii Revised Statutes, is
16 amended to read as follows:

17 **"§235-55.6 Expenses for household and dependent care**
18 **services necessary for gainful employment.** (a) Allowance of
19 credit.

20 (1) In general. For each resident taxpayer, who files an
21 individual income tax return for a taxable year, and



1 who is not claimed or is not otherwise eligible to be
2 claimed as a dependent by another taxpayer for federal
3 or Hawaii state individual income tax purposes, who
4 maintains a household which includes as a member one
5 or more qualifying individuals (as defined in
6 subsection (b)(1)), there shall be allowed as a credit
7 against the tax imposed by this chapter for the
8 taxable year an amount equal to the applicable
9 percentage of the employment-related expenses (as
10 defined in subsection (b)(2)) paid by the individual
11 during the taxable year. If the tax credit claimed by
12 a resident taxpayer exceeds the amount of income tax
13 payment due from the resident taxpayer, the excess of
14 the credit over payments due shall be refunded to the
15 resident taxpayer; provided that tax credit properly
16 claimed by a resident individual who has no income tax
17 liability shall be paid to the resident individual;
18 and provided further that no refunds or payment on
19 account of the tax credit allowed by this section
20 shall be made for amounts less than \$1.



1 (2) Applicable percentage. For purposes of paragraph (1),
2 the taxpayer's applicable percentage shall be
3 ~~[determined as follows:~~

4	Adjusted gross income	Applicable percentage
5	Not over \$25,000	25%
6	Over \$25,000 but	24%
7	not over \$30,000	
8	Over \$30,000 but	23%
9	not over \$35,000	
10	Over \$35,000 but	22%
11	not over \$40,000	
12	Over \$40,000 but	21%
13	not over \$45,000	
14	Over \$45,000 but	20%
15	not over \$50,000	
16	Over \$50,000	15%.]

17 fifty per cent reduced by one percentage point for
18 each \$3,000, or fraction thereof, by which the
19 taxpayer's adjusted gross income exceeds the threshold
20 amount; provided that the applicable percentage shall
21 not be reduced below twenty-five per cent.



1 (3) Threshold amount. For purposes of paragraph (2):

2 (A) For taxable years beginning on or after
3 January 1, 2023, but before January 1, 2024, the
4 threshold amount shall be \$150,000; and

5 (B) For each taxable year beginning on or after
6 January 1, 2024, the director shall, no later
7 than December 15 of the preceding calendar year,
8 recompute the threshold amount by multiplying the
9 dollar amount for the previous tax year by the
10 cost-of-living adjustment factor, if the cost-of-
11 living adjustment factor is greater than zero,
12 and rounding off the resulting product to the
13 nearest \$1. If the cost-of-living adjustment
14 factor is less than zero in a given year, then no
15 adjustment will occur in the following year.

16 (b) Definitions of qualifying individual and employment-
17 related expenses. For purposes of this section:

18 (1) Qualifying individual. The term "qualifying
19 individual" means:

20 (A) A dependent of the taxpayer who is under the age
21 of thirteen and with respect to whom the taxpayer



1 is entitled to a deduction under section 235-
2 54(a),

3 (B) A dependent of the taxpayer who is physically or
4 mentally incapable of caring for oneself, or

5 (C) The spouse of the taxpayer, if the spouse is
6 physically or mentally incapable of caring for
7 oneself.

8 (2) Employment-related expenses.

9 (A) In general. The term "employment-related
10 expenses" means amounts paid for the following
11 expenses, but only if such expenses are incurred
12 to enable the taxpayer to be gainfully employed
13 for any period for which there are one or more
14 qualifying individuals with respect to the
15 taxpayer:

- 16 (i) Expenses for household services, and
- 17 (ii) Expenses for the care of a qualifying
18 individual.

19 Such term shall not include any amount paid for
20 services outside the taxpayer's household at a



1 camp where the qualifying individual stays
2 overnight.

3 (B) Exception. Employment-related expenses described
4 in subparagraph (A) which are incurred for
5 services outside the taxpayer's household shall
6 be taken into account only if incurred for the
7 care of:

8 (i) A qualifying individual described in
9 paragraph (1)(A), or

10 (ii) A qualifying individual (not described in
11 paragraph (1)(A)) who regularly spends at
12 least eight hours each day in the taxpayer's
13 household.

14 (C) Dependent care centers. Employment-related
15 expenses described in subparagraph (A) which are
16 incurred for services provided outside the
17 taxpayer's household by a dependent care center
18 (as defined in subparagraph (D)) shall be taken
19 into account only if:

20 (i) Such center complies with all applicable
21 laws, rules, and regulations of this State,



- 1 if the center is located within the
2 jurisdiction of this State; or
- 3 (ii) Such center complies with all applicable
4 laws, rules, and regulations of the
5 jurisdiction in which the center is located,
6 if the center is located outside the State;
7 and
- 8 (iii) The requirements of subparagraph (B) are
9 met.
- 10 (D) Dependent care center defined. For purposes of
11 this paragraph, the term "dependent care center"
12 means any facility which:
- 13 (i) Provides care for more than six individuals
14 (other than individuals who reside at the
15 facility), and
- 16 (ii) Receives a fee, payment, or grant for
17 providing services for any of the
18 individuals (regardless of whether such
19 facility is operated for profit).
- 20 (c) Dollar limit on amount creditable. The amount of the
21 employment-related expenses incurred during any taxable year



1 which may be taken into account under subsection (a) shall not
2 exceed:

3 (1) [~~\$2,400~~] \$10,000 if there is one qualifying individual
4 with respect to the taxpayer for such taxable year, or

5 (2) [~~\$4,800~~] \$20,000 if there are two or more qualifying
6 individuals with respect to the taxpayer for such
7 taxable year.

8 The amount determined under paragraph (1) or (2) (whichever is
9 applicable) shall be reduced by the aggregate amount excludable
10 from gross income under section 129 (with respect to dependent
11 care assistance programs) of the Internal Revenue Code for the
12 taxable year.

13 (d) Earned income limitation.

14 (1) In general. Except as otherwise provided in this
15 subsection, the amount of the employment-related
16 expenses incurred during any taxable year which may be
17 taken into account under subsection (a) shall not
18 exceed:

19 (A) In the case of an individual who is not married
20 at the close of such year, such individual's
21 earned income for such year, or



1 (B) In the case of an individual who is married at
2 the close of such year, the lesser of such
3 individual's earned income or the earned income
4 of the individual's spouse for such year.

5 (2) Special rule for spouse who is a student or incapable
6 of caring for oneself. In the case of a spouse who is
7 a student or a qualified individual described in
8 subsection (b) (1) (C), for purposes of paragraph (1),
9 such spouse shall be deemed for each month during
10 which such spouse is a full-time student at an
11 educational institution, or is such a qualifying
12 individual, to be gainfully employed and to have
13 earned income of not less than:

14 (A) \$200 if subsection (c) (1) applies for the taxable
15 year, or

16 (B) \$400 if subsection (c) (2) applies for the taxable
17 year.

18 In the case of any husband and wife, this paragraph
19 shall apply with respect to only one spouse for any
20 one month.

21 (e) Special rules. For purposes of this section:



- 1 (1) Maintaining household. An individual shall be treated
2 as maintaining a household for any period only if over
3 half the cost of maintaining the household for the
4 period is furnished by the individual (or, if the
5 individual is married during the period, is furnished
6 by the individual and the individual's spouse).
- 7 (2) Married couples must file joint return. If the
8 taxpayer is married at the close of the taxable year,
9 the credit shall be allowed under subsection (a) only
10 if the taxpayer and the taxpayer's spouse file a joint
11 return for the taxable year.
- 12 (3) Marital status. An individual legally separated from
13 the individual's spouse under a decree of divorce or
14 of separate maintenance shall not be considered as
15 married.
- 16 (4) Certain married individuals living apart. If:
 - 17 (A) An individual who is married and who files a
18 separate return:
 - 19 (i) Maintains as the individual's home a
20 household that constitutes for more than
21 one-half of the taxable year the principal



1 place of abode of a qualifying individual,
2 and

3 (ii) Furnishes over half of the cost of
4 maintaining the household during the taxable
5 year, and

6 (B) During the last six months of the taxable year
7 the individual's spouse is not a member of the
8 household,

9 the individual shall not be considered as married.

10 (5) Special dependency test in case of divorced parents,
11 etc. If:

12 (A) Paragraph (2) or (4) of section 152(e) of the
13 Internal Revenue Code of 1986, as amended,
14 applies to any child with respect to any calendar
15 year, and

16 (B) The child is under age thirteen or is physically
17 or mentally incompetent of caring for the child's
18 self,

19 in the case of any taxable year beginning in the
20 calendar year, the child shall be treated as a
21 qualifying individual described in subsection



1 (b) (1) (A) or (B) (whichever is appropriate) with
2 respect to the custodial parent (within the meaning of
3 section 152(e) (1) of the Internal Revenue Code of
4 1986, as amended), and shall not be treated as a
5 qualifying individual with respect to the noncustodial
6 parent.

7 (6) Payments to related individuals. No credit shall be
8 allowed under subsection (a) for any amount paid by
9 the taxpayer to an individual:

10 (A) With respect to whom, for the taxable year, a
11 deduction under section 151(c) of the Internal
12 Revenue Code of 1986, as amended (relating to
13 deduction for personal exemptions for dependents)
14 is allowable either to the taxpayer or the
15 taxpayer's spouse, or

16 (B) Who is a child of the taxpayer (within the
17 meaning of section 151(c) (3) of the Internal
18 Revenue Code of 1986, as amended) who has not
19 attained the age of nineteen at the close of the
20 taxable year.



1 For purposes of this paragraph, the term "taxable
2 year" means the taxable year of the taxpayer in which
3 the service is performed.

4 (7) Student. The term "student" means an individual who,
5 during each of five calendar months during the taxable
6 year, is a full-time student at an educational
7 organization.

8 (8) Educational organization. The term "educational
9 organization" means a school operated by the
10 department of education under chapter 302A, an
11 educational organization described in section
12 170(b)(1)(A)(ii) of the Internal Revenue Code of 1986,
13 as amended, or a university, college, or community
14 college.

15 (9) Identifying information required with respect to
16 service provider. No credit shall be allowed under
17 subsection (a) for any amount paid to any person
18 unless:

19 (A) The name, address, taxpayer identification
20 number, and general excise tax license number of



1 the person are included on the return claiming
2 the credit,

3 (B) If the person is located outside the State, the
4 name, address, and taxpayer identification
5 number, if any, of the person and a statement
6 indicating that the service provider is located
7 outside the State and that the general excise tax
8 license and, if applicable, the taxpayer
9 identification numbers are not required, or

10 (C) If the person is an organization described in
11 section 501(c)(3) of the Internal Revenue Code
12 and exempt from tax under section 501(a) of the
13 Internal Revenue Code, the name and address of
14 the person are included on the return claiming
15 the credit.

16 In the case of a failure to provide the information
17 required under the preceding sentence, the preceding
18 sentence shall not apply if it is shown that the
19 taxpayer exercised due diligence in attempting to
20 provide the information so required.



1 (f) No credit shall be allowed under this section for any
2 taxable year in the disallowance period. For purposes of this
3 subsection, the disallowance period is:

4 (1) The period of ten taxable years after the most recent
5 taxable year for which there was a final
6 administrative or judicial decision that the
7 taxpayer's claim for credit under this section was due
8 to fraud; and

9 (2) The period of two taxable years after the most recent
10 taxable year for which there was a final
11 administrative or judicial decision disallowing the
12 taxpayer's claim for credit.

13 [~~f~~] (g) Rules. The director of taxation shall prescribe
14 such rules under chapter 91 as may be necessary to carry out the
15 purposes of this section."

16 SECTION 7. Section 235-55.7, Hawaii Revised Statutes, is
17 amended to read as follows:

18 "**§235-55.7 Income tax credit for [low-income] household**
19 **renters.** (a) As used in this section:



- 1 (1) "Adjusted gross income" [~~is defined by section 235-1.~~]
2 means adjusted gross income as defined by the Internal
3 Revenue Code.

- 4 (2) "Qualified exemption" includes those exemptions
5 permitted under this chapter; provided that a person
6 for whom exemption is claimed has physically resided
7 in the State for more than nine months during the
8 taxable year; and provided that multiple exemption
9 shall not be granted because of deficiencies in
10 vision, hearing, or other disability.

- 11 (3) "Rent" means the amount paid in cash in any taxable
12 year for the occupancy of a dwelling place which is
13 used by a resident taxpayer or the resident taxpayer's
14 immediate family as the principal residence in this
15 State. Rent is limited to the amount paid for the
16 occupancy of the dwelling place only, and is exclusive
17 of charges for utilities, parking stalls, storage of
18 goods, yard services, furniture, furnishings, and the
19 like. Rent shall not include any rental claimed as a
20 deduction from gross income or adjusted gross income
21 for income tax purposes, any ground rental paid for



1 use of land only, and any rent allowance or subsidies
2 received.

3 (b) Each resident taxpayer who occupies and pays rent for
4 real property within the State as the resident taxpayer's
5 residence or the residence of the resident taxpayer's immediate
6 family [~~which is not partially or wholly exempted from real~~
7 ~~property tax,~~] who is not eligible to be claimed as a dependent
8 for federal or state income taxes by another, and who files an
9 individual net income tax return for a taxable year, may claim a
10 tax credit under this section against the resident taxpayer's
11 Hawaii state individual net income tax.

12 (c) Each taxpayer [~~with an adjusted gross income of less~~
13 ~~than \$30,000~~] who has paid more than [~~\$1,000~~] \$10,000 in rent
14 during the taxable year for which the credit is claimed may
15 claim a household renters tax credit [~~of \$50~~] as determined in
16 subsection (d), multiplied by the number of qualified exemptions
17 to which the taxpayer is entitled; provided that married couples
18 shall file a joint return; provided further that each taxpayer
19 sixty-five years of age or over may claim double the tax credit;
20 [~~and~~] provided further that a resident individual who has no



1 income or no income taxable under this chapter may also claim
2 the tax credit as set forth in this section.

3 (d) The credit per exemption shall equal \$350 reduced by
4 the result of the reduction factor multiplied by each dollar for
5 which the taxpayer's adjusted gross income exceeds the threshold
6 amount, rounded to the nearest dollar; provided that the credit
7 per exemption shall not be reduced below zero; provided further
8 that:

9 (1) The reduction factor shall be:

- 10 (A) 0.007 for married persons filing a joint return
- 11 or a surviving spouse;
- 12 (B) 0.0093 for heads of household; or
- 13 (C) 0.014 for single persons.

14 (2) The threshold amount shall be:

- 15 (A) \$40,000 for married persons filing a joint return
- 16 or a surviving spouse;
- 17 (B) \$30,000 for heads of household; or
- 18 (C) \$20,000 for single persons.

19 (e) For each taxable year beginning on or after January 1,
20 2024, the director of taxation shall, no later than December 15
21 of the preceding calendar year, recompute the minimum rent



1 amount in subsection (c) and threshold amount in subsection (d)
2 by multiplying the dollar amount for the previous tax year by
3 the cost-of-living adjustment factor, if the cost-of-living
4 adjustment factor is greater than zero, and rounding off the
5 resulting product to the nearest \$1. If the cost-of-living
6 adjustment factor is less than zero in a given year, then no
7 adjustment will occur in the following year.

8 ~~[(d)]~~ (f) If a rental unit is occupied by two or more
9 individuals, and more than one individual is able to qualify as
10 a claimant, the claim for credit shall be based upon a pro rata
11 share of the rent paid.

12 ~~[(e)]~~ (g) The tax credits shall be deductible from the
13 taxpayer's individual net income tax for the tax year in which
14 the credits are properly claimed~~;~~ ~~provided that a husband and~~
15 ~~wife filing separate returns for a taxable year for which a~~
16 ~~joint return could have been made by them shall claim only the~~
17 ~~tax credits to which they would have been entitled had a joint~~
18 ~~return been filed]. In the event the allowed tax credits exceed~~
19 the amount of the income tax payments due from the taxpayer, the
20 excess of credits over payments due shall be refunded to the
21 taxpayer; provided that allowed tax credits properly claimed by



1 an individual who has no income tax liability shall be paid to
2 the individual; and provided further that no refunds or payments
3 on account of the tax credits allowed by this section shall be
4 made for amounts less than \$1.

5 (h) No credit shall be allowed under this section for any
6 taxable year in the disallowance period. For purposes of this
7 subsection, the disallowance period is:

8 (1) The period of ten taxable years after the most recent
9 taxable year for which there was a final
10 administrative or judicial decision that the
11 taxpayer's claim for credit under this section was due
12 to fraud; and

13 (2) The period of two taxable years after the most recent
14 taxable year for which there was a final
15 administrative or judicial decision disallowing the
16 taxpayer's claim for credit.

17 [~~(f)~~] (i) The director of taxation shall prepare and
18 prescribe the appropriate form or forms to be used herein, may
19 require proof of the claim for tax credits, and may adopt rules
20 pursuant to chapter 91.



1 [~~(g)~~] (j) All of the provisions relating to assessments
2 and refunds under this chapter and under section 231-23(c) (1)
3 shall apply to the tax credits hereunder.

4 [~~(h)~~] (k) Claims for tax credits under this section,
5 including any amended claims thereof, shall be filed on or
6 before the end of the twelfth month following the taxable year
7 for which the credit may be claimed."

8 SECTION 8. Section 235-55.75, Hawaii Revised Statutes, is
9 amended by amending subsection (a) to read as follows:

10 "(a) Each qualifying individual taxpayer may claim a
11 refundable earned income tax credit. The tax credit, for the
12 appropriate taxable year, shall be [~~twenty~~] thirty per cent of
13 the federal earned income tax credit allowed and properly
14 claimed under section 32 of the Internal Revenue Code and
15 reported as such on the individual's federal income tax return."

16 SECTION 9. Section 235-55.85, Hawaii Revised Statutes, is
17 amended to read as follows:

18 "**§235-55.85 Refundable food/excise tax credit.** (a) Each
19 individual taxpayer, who files an individual income tax return
20 for a taxable year, and who is not claimed or is not otherwise
21 eligible to be claimed as a dependent by another taxpayer for



1 federal or Hawaii state individual income tax purposes, may
 2 claim a refundable food/excise tax credit against the taxpayer's
 3 individual income tax liability for the taxable year for which
 4 the individual income tax return is being filed; provided that
 5 an individual who has no income or no income taxable under this
 6 chapter and who is not claimed or is not otherwise eligible to
 7 be claimed as a dependent by a taxpayer for federal or Hawaii
 8 state individual income tax purposes may claim this credit.

9 (b) Each individual taxpayer may claim a refundable
 10 food/excise tax credit, as determined in subsection (c),
 11 multiplied by the number of qualified exemptions to which the
 12 taxpayer is entitled [~~in accordance with the table below~~];
 13 provided that a [~~husband and wife filing separate tax returns~~
 14 ~~for a taxable year for which~~] married couple shall file a joint
 15 return [~~could have been filed by them shall claim only the tax~~
 16 ~~credit to which they would have been entitled had a joint return~~
 17 ~~been filed.~~

18	Adjusted gross income	Credit per exemption
19	for taxpayers filing	
20	a single return	
21	Under \$5,000	\$110



1	\$5,000 under \$10,000	\$100
2	\$10,000 under \$15,000	\$ 85
3	\$15,000 under \$20,000	\$ 70
4	\$20,000 under \$30,000	\$ 55
5	\$30,000 and over	\$ 0.
6	Adjusted gross income	Credit per exemption
7	for heads of household,	
8	married individuals filing	
9	separate returns, and	
10	married couples filing	
11	joint returns	
12	Under \$5,000	\$110
13	\$5,000 under \$10,000	\$100
14	\$10,000 under \$15,000	\$ 85
15	\$15,000 under \$20,000	\$ 70
16	\$20,000 under \$30,000	\$ 55
17	\$30,000 under \$40,000	\$ 45
18	\$40,000 under \$50,000	\$ 35
19	\$50,000 and over	-\$ 0.]
20	<u>for the tax year in which the credit is claimed.</u>	



1 (c) For tax years beginning on or after January 1, 2023,
2 the credit per exemption shall be as follows:

3 (1) For married persons filing a joint return, head of
4 household or a surviving spouse, \$220 reduced by
5 0.0049 for every dollar of income above the adjusted
6 gross income of \$25,000, rounded to the nearest
7 dollar; or

8 (2) For taxpayers filing a single return, \$220 reduced by
9 0.0098 for every dollar of income above the adjusted
10 gross income of \$15,000;

11 provided that the credit per exemption shall not be reduced
12 below zero.

13 (d) For each taxable year beginning on or after January 1,
14 2024, the director shall, no later than December 15 of the
15 preceding calendar year, recompute the adjusted gross income
16 thresholds in subsection (c) by multiplying the adjusted gross
17 income amount for the previous tax year by the cost-of-living
18 adjustment factor, if the cost-of-living adjustment factor is
19 greater than zero, and rounding off the resulting product to the
20 nearest \$1. If the cost-of-living adjustment factor is less



1 than zero in a given year, then no adjustment will occur in the
2 following year.

3 ~~(e)~~ (e) For the purposes of this section, a qualified
4 exemption is defined to include those exemptions permitted under
5 this chapter; provided that no additional exemption may be
6 claimed by a taxpayer who is sixty-five years of age or older;
7 provided that a person for whom exemption is claimed has been
8 physically present in the State for more than nine months during
9 the taxable year; and provided further that multiple exemptions
10 shall not be granted because of deficiencies in vision or
11 hearing, or other disability. For purposes of claiming this
12 credit only, a minor child receiving support from the department
13 of human services of the State, social security survivor's
14 benefits, and the like, may be considered a dependent and a
15 qualified exemption of the parent or guardian.

16 ~~(d)~~ (f) The tax credit under this section shall not be
17 available to:

18 (1) Any person who has been convicted of a felony and who
19 has been committed to prison and has been physically
20 confined for the full taxable year;



1 (2) Any person who would otherwise be eligible to be
2 claimed as a dependent but who has been committed to a
3 youth correctional facility and has resided at the
4 facility for the full taxable year; or

5 (3) Any misdemeanor who has been committed to jail and
6 has been physically confined for the full taxable
7 year.

8 ~~[(e)]~~ (g) The tax credits claimed by a taxpayer pursuant
9 to this section shall be deductible from the taxpayer's
10 individual income tax liability, if any, for the tax year in
11 which they are properly claimed. If the tax credits claimed by
12 a taxpayer exceed the amount of income tax payment due from the
13 taxpayer, the excess of credits over payments due shall be
14 refunded to the taxpayer; provided that tax credits properly
15 claimed by ~~[+]an[+]~~ individual who has no income tax liability
16 shall be paid to the individual; and provided further that no
17 refunds or payment on account of the tax credits allowed by this
18 section shall be made for amounts less than \$1.

19 (h) No credit shall be allowed under this section for any
20 taxable year in the disallowance period. For purposes of this
21 subsection, the disallowance period is:



1 (1) The period of ten taxable years after the most recent
 2 taxable year for which there was a final
 3 administrative or judicial decision that the
 4 taxpayer's claim for credit under this section was due
 5 to fraud; and

6 (2) The period of two taxable years after the most recent
 7 taxable year for which there was a final
 8 administrative or judicial decision disallowing the
 9 taxpayer's claim for credit.

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

16 [~~(g)~~] (j) For the purposes of this section, "adjusted
 17 gross income" means adjusted gross income as defined by the
 18 Internal Revenue Code."

19 SECTION 10. If any provision of this Act, or the
 20 application thereof to any person or circumstance, is held
 21 invalid, the invalidity does not affect other provisions or



1 applications of this Act that can be given effect without the
2 invalid provision or application, and to this end the provisions
3 of this Act are severable.

4 SECTION 11. Statutory material to be repealed is bracketed
5 and stricken. New statutory material is underscored.

6 SECTION 12. This Act shall take effect on June 30, 3000.



Report Title:

Income Tax; Income Tax Credits; Income Tax Brackets; Teacher Expenses

Description:

Adds new tax credit for teacher's expenses. Adjusts annually for tax years beginning on or after January 1, 2024, the income tax brackets, personal exemption and standard deduction amounts, dependent care credit, household renters credit, and refundable food/excise credit by a cost-of-living adjustment factor. Increases the amounts for the income tax brackets, personal exemption amount and standard deduction amounts for tax year 2023. Increases the adjusted gross income amounts for the qualification of low-income credits. Increases the amount of the credits that assist working families. Effective 6/30/3000. (HD1)

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

