

STAND. COM. REP. NO. 1161

Honolulu, Hawaii  
, 2023

**MAR 03**

RE: H.B. No. 619  
H.D. 2

Honorable Scott K. Saiki  
Speaker, House of Representatives  
Thirty-Second State Legislature  
Regular Session of 2023  
State of Hawaii

Sir:

Your Committee on Finance, to which was referred H.B. No. 619, H.D. 1, entitled:

"A BILL FOR AN ACT RELATING TO TAXATION,"

begs leave to report as follows:

The purpose of this measure is to establish an income tax credit for qualified farms that donate eligible food products or prepared food to food banks or food pantries located in the State.

Your Committee received testimony in support of this measure from the Maui County Council, Ulupono Initiative, Hawai'i Farm Bureau, Hawai'i Farmers Union United, Obesity Prevention Task Force, and two individuals. Your Committee received comments on this measure from the Department of Taxation, Department of Agriculture, and Tax Foundation of Hawaii.

Your Committee has amended this measure by:

- (1) Changing the tax credit amount to an unspecified percentage of the wholesale value of the food donated; and
- (2) Changing the maximum amounts of tax credits that may be claimed per qualified farm and per county in a year to unspecified amounts.



As affirmed by the record of votes of the members of your Committee on Finance that is attached to this report, your Committee is in accord with the intent and purpose of H.B. No. 619, H.D. 1, as amended herein, and recommends that it pass Third Reading in the form attached hereto as H.B. No. 619, H.D. 2.

Respectfully submitted on  
behalf of the members of the  
Committee on Finance,



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KYLE T. YAMASHITA, Chair



