

STAND. COM. REP. NO. 427

Honolulu, Hawaii

FEB 17 2023

RE: S.B. No. 800
S.D. 1

Honorable Ronald D. Kouchi
President of the Senate
Thirty-Second State Legislature
Regular Session of 2023
State of Hawaii

Sir:

Your Committees on Labor and Technology and Health and Human Services, to which was referred S.B. No. 800 entitled:

"A BILL FOR AN ACT RELATING TO TAXATION,"

beg leave to report as follows:

The purpose and intent of this measure is to establish income tax credits for employers who provide their employees with child care.

Your Committees received testimony in support of this measure from the Chamber of Commerce Hawaii and Hawaii Food Industry Association. Your Committees received comments on this measure from the Department of Human Services, Department of Taxation, and Tax Foundation of Hawaii.

Your Committees find that the cost of childcare is typically the second largest expense in a family budget after rent or mortgage. This measure, which incentivizes employers to offer employer-provided or employer-sponsored child care services, including establishing a licensed child care center, and subsidizing the cost of child care, would contribute to the State's overall need for more child care.

Your Committees have amended this measure by:



- (1) Inserting an effective date of January 1, 2050, to encourage further discussion; and
- (2) Making technical, nonsubstantive amendments for the purposes of clarity and consistency.

As affirmed by the records of votes of the members of your Committees on Labor and Technology and Health and Human Services that are attached to this report, your Committees are in accord with the intent and purpose of S.B. No. 800, as amended herein, and recommend that it pass Second Reading in the form attached hereto as S.B. No. 800, S.D. 1, and be referred to your Committee on Ways and Means.

Respectfully submitted on behalf of the members of the Committees on Labor and Technology and Health and Human Services,



JOY A. SAN BUENAVENTURA, Chair



SHARON MORIWAKI, Chair



The Senate
 Thirty-Second Legislature
 State of Hawai'i

Record of Votes
Committee on Labor and Technology
LBT

Bill / Resolution No.:* <i>SB800</i>	Committee Referral: <i>LBT/HHS, WAM</i>	Date: <i>2/13/23</i>
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The Committee is reconsidering its previous decision on this measure.
 If so, then the previous decision was to: _____

The Recommendation is:

Pass, unamended 2312
 Pass, with amendments 2311
 Hold 2310
 Recommit 2313

Members	Aye	Aye (WR)	Nay	Excused
MORIWAKI, Sharon Y. (C)	x			
LEE, Chris (VC)	x			
IHARA, Jr., Les	x			
KEITH-AGARAN, Gilbert S.C.	x			
FEVELLA, Kurt				x
TOTAL	<i>4</i>			<i>1</i>

Recommendation:
 Adopted
 Not Adopted

Chair's or Designee's Signature:


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*Only one measure per Record of Votes

