

THE SENATE  
KA 'AHA KENEKOA

THE THIRTY-SECOND LEGISLATURE  
REGULAR SESSION OF 2024

[COMMITTEE ON WAYS AND MEANS](#)  
Senator Donovan M. Dela Cruz, Chair  
Senator Sharon Y. Moriwaki, Vice Chair

NOTICE OF HEARING

DATE: Wednesday, February 28, 2024  
TIME: 10:02 AM  
PLACE: Conference Room 211 & Videoconference  
State Capitol  
415 South Beretania Street  
TIMESLOT: WAM

PHOTO ID REQUIRED FOR ENTRANCE TO THE STATE CAPITOL  
BUILDING HOURS: 7AM TO 5PM, MONDAY - FRIDAY

*The Legislature is accepting written, videoconference, and in-person testimony at public hearings.*  
A live stream of all Senate Standing Committee meetings will be available on the [Senate YouTube Channel](#).

A G E N D A

<a href="#">SB 2279, SD1</a> <a href="#">(SSCR2734)</a> <a href="#">Status &amp; Testimony</a>	RELATING TO TAXATION. Requires qualified tuition reduction for graduate assistants enrolled in graduate level coursework to be considered taxable income. Restricts the qualified tuition reduction for graduate assistants enrolled in graduate level coursework to be equal to a certain percentage of the resident tuition fee. (SD1)	WAM
<a href="#">SB 2280, SD1</a> <a href="#">(SSCR2746)</a> <a href="#">Status &amp; Testimony</a>	RELATING TO FINANCING. Appropriates funds for capital improvement projects in the State. (SD1)	WAM
<a href="#">SB 2725</a> <a href="#">Status &amp; Testimony</a>	RELATING TO PASS-THROUGH ENTITY TAXATION. For taxable years beginning after 12/31/2023, adds a definition for "qualified member" and repeals the definitions for "direct member" and "indirect member" as used in the State's pass-through entity taxation election law. For pass-through entities electing to pay Hawaii income taxes at the entity level, allows certain qualified members entitled to a tax credit to use the credit against the member's net income tax liability in subsequent years until exhausted.	WAM

Authorizes the Department of Taxation to assist a requesting county in levying, assessing, collecting, and otherwise administering the county transient accommodations tax, including delinquencies and penalties, for a 2-year period beginning 1/1/2025.

Decision Making to follow, if time permits.

All testimony received by the Hawai'i Senate is posted on the Hawai'i Legislature's website, which is accessible to the public. Please do not include private information that you do not want disclosed to the public.

Please go to the Legislature's website, [www.capitol.hawaii.gov](http://www.capitol.hawaii.gov), to submit **written testimony** at least 24 hours prior to the hearing. Create a free account on the website, or sign in to an existing account, then click on the "Participate" drop down menu and select the "Submit Testimony" option to get started. While submitting your written testimony, you will be prompted to indicate if you would also like to testify at the hearing in-person or remotely via videoconference.

Please note the following:

- The number of oral testifiers and/or time allotted to each testifier may be limited by the Chair when necessary to adhere to the committee hearing schedule. We may not be able to accommodate everyone who requests to testify orally.
- Testifiers for this hearing will be limited to **1 minute** each.

If you wish to **testify via videoconference** during the hearing, please review the detailed step-by-step instructions for testimony procedures before you submit your written testimony. Here's a direct link to the instructions: <https://capitol.hawaii.gov/docs/testimonyinstructions.pdf>

For general help navigating the committee hearing process, please contact the Public Access Room at (808) 587-0478 or [par@capitol.hawaii.gov](mailto:par@capitol.hawaii.gov). You can also visit their website at <https://lrb.hawaii.gov/par/>.

For special assistance: The cable TV broadcast and/or live stream of this meeting will include closed captioning. If you require other auxiliary aids or services to participate in the public hearing process (i.e., interpretive services (oral or written) or ASL interpreter), or are unable to submit testimony via the website due to a disability, please contact the committee at [WAMcommittee@capitol.hawaii.gov](mailto:WAMcommittee@capitol.hawaii.gov) at least 24 hours prior to the hearing.

For amended notices: Measures that have been deleted are stricken through and measures that have been added are underscored. If a measure is both underscored and stricken through, that measure has been deleted from the agenda.

FOR FURTHER INFORMATION, PLEASE CALL THE COMMITTEE CLERK AT (808) 586-6800.

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Senator Donovan M. Dela Cruz  
Chair