



**HB1662 HD1**  
**RELATING TO A CHILD TAX CREDIT**  
Senate Committee on Health and Human Services

March 18, 2024

1:00 pm

Conference Room 225

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The Office of Hawaiian Affairs (OHA) **SUPPORTS HB1662**, which establishes a refundable child tax credit.

In 2023, Aloha United Way (AUW) presented detailed statistics of what they refer to as the ALICE population. ALICE stands for asset-limited, income-constrained and employed. While ALICE does not have an income threshold, it gives a clear picture of families working—often more than one job—still struggling to make ends meet and likely to have difficulty weathering emergencies (e.g. medical, housing, transportation) and saving for the future. In 2023, AUW noted that more than 40% of Hawai‘i’s population are at or below the ALICE level. The AUW report highlighted that while all ethnicities face hardship, the distribution is not equitable. Strikingly, nearly half of Hawaiians are considered ALICE or below, and Hawaiians had the second highest percentage of their population living in poverty.

These sobering statistics supported the work that the Office of Hawaiian Affairs has been doing over the last four years with its strategic plan *Mana i Maui Ola*. The strategic plan is based upon three foundational pillars, including ‘Ohana (family), because of their critical importance to the well-being of Native Hawaiians. ‘Ohana and the other two foundations are interwoven across four directions: educational, health outcomes, quality housing, and economic stability. Economic stability is critical to ensuring Native Hawaiians can thrive here in our homeland.

OHA is encouraged by this legislative proposal as it aims to provide relief to families that struggle most. The same 2023 AUW report found that 76% of single-female-headed households with children were living at or below the ALICE level. Single-male-headed households with children also struggle with 61% of those families living at or below the ALICE level. This puts into focus the financial vulnerability that families with young keiki face.



**HB1662 HD1**  
**RELATING TO A CHILD TAX CREDIT**  
Senate Committee on Health and Human Services

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A **refundable** tax credit is one step toward supporting families who desperately need relief. During the pandemic, the federal government expanded its child tax credit. The expanded tax credit drove the poverty rate for children to a record low of 5.2%. We saw that it more than doubled to 12.4% in 2022 when the expanded tax credit ended. The State of Hawai'i has the opportunity to begin to reverse this shift and reduce poverty for our families. We think it's of particular importance for the State of Hawai'i to ensure that Native Hawaiian families have the resources to thrive here in their homeland.

Furthermore, the economic benefit expands beyond individual families. The additional funds from the CTC (Child Tax Credit) can have a positive impact on local economies in Hawaiian communities. Families are more likely to spend the extra income locally, supporting businesses and contributing to community development.<sup>1</sup>

OHA recognizes that a child tax credit may require additional resources. We defer to the Department of Taxation on what resources—fiscal and personnel—needed for implementation.

Accordingly, OHA urges the Committee to **advance HB1662 HD1**. Mahalo nui for the opportunity to testify on this important issue.

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<sup>1</sup> Samantha Waxman and Iris Hinh, States Can Enact or Expand Child Tax Credits and Earned Income Tax Credits to Build Equitable, Inclusive Communities and Economies, Center on Budget and Policy Priorities, p. 9 (2023)



**STATE OF HAWAII**  
**Executive Office on Early Learning**  
2759 South King Street, Room C6  
HONOLULU, HAWAII 96826

March 13, 2024

**TO:** Senator Joy A. San Buenaventura, Chair  
Senator Henry J.C. Aquino, Vice Chair  
Senate Committee on Health and Human Services

**FROM:** Yuuko Arikawa-Cross, Director  
Executive Office on Early Learning

**SUBJECT:** **Measure:** H.B. No. 1662 H.D. 1 – RELATING TO A CHILD TAX CREDIT  
**Hearing Date:** Monday, March 18, 2024  
**Time:** 1:00 pm  
**Location:** Conference Room 225

**EXECUTIVE OFFICE ON EARLY LEARNING'S POSITION: Support**

The Executive Office on Early Learning (EOEL) supports H.B. No. 1662 H.D. 1 and defers to the Department of Taxation.

Child tax credits have demonstrated to be an effective tax policy that enhances the economic security of families with children, particularly those in lower- to middle-income tax brackets. One part of the American Rescue Plan Act (ARPA) strengthened the child tax credit, which lifted millions of families and their children out of poverty and prevented further economic disruption many families faced during the COVID-19 pandemic.

Furthermore, income insecurity has been shown to hinder children's educational, health, and future economic outcomes. Implementing a child tax credit means greater stability for families, reductions in poverty, and better outcomes for children.

Thank you for the opportunity to testify in support of this measure.



EXECUTIVE CHAMBERS  
KE KE'ENA O KE KIA'ĀINA

JOSH GREEN, M.D.  
GOVERNOR  
KE KIA'ĀINA

**Senate Committee on Health and Human Services**

Monday, March 18, 2024

1:00 p.m.

State Capitol, Conference Room 225 and Videoconference

**In Support of Intent**

**H.B. No. 1662 H.D. 1 Relating to a Child Tax Credit**

Chair San Buenaventura, Vice Chair Aquino, and members of the Senate Committee on Health and Human Services:

The Office of the Governor supports the intent of H.B. No. 1662, H.D. 1 Relating to a Child Tax Credit. This bill establishes a refundable child tax credit beginning after 12/31/24. Effective 7/1/3000. (HD1).

The Governor is in strong support of proposals that would be directed at helping Asset Limited, Income Constrained, Employed (ALICE) households. With our recent rises in inflation many families are struggling. As such, the relief proposed in this bill would be a welcome approach.

The Office of the Governor prefers the language on H.B. No. 2404 H.D. 1 (administration bill) Relating to Income Tax as the administration bill is more comprehensive and extensive. H.B. No. 2404 H.D. 1 will provide support for working families paying for daycare, babysitting, summer camps, after-school care, and dependent care. This tax credit will also provide relief for working families and help reduce the choice families may face in deciding whether to start a family or invest in a career.

Hawai'i has the highest cost of living in the country at nearly twice the national average and our high cost of living is hurting families and individuals and our community well-being. The high cost of living in the State has made it extremely difficult for working families to afford necessities.

Thank you for the opportunity to provide testimony on this measure.

JOSH GREEN, M.D.  
GOVERNOR  
KE KIA'ĀINA



CATHY BETTS  
DIRECTOR  
KA LUNA HO'ŌKELE

JOSEPH CAMPOS II  
DEPUTY DIRECTOR  
KA HOPE LUNA HO'ŌKELE

TRISTA SPEER  
DEPUTY DIRECTOR  
KA HOPE LUNA HO'ŌKELE

STATE OF HAWAII  
KA MOKU'ĀINA O HAWAI'I  
**DEPARTMENT OF HUMAN SERVICES**  
KA 'OIHANA MĀLAMA LAWELAWE KANAKA  
Office of the Director  
P. O. Box 339  
Honolulu, Hawaii 96809-0339

March 16, 2024

TO: The Honorable Senator Joy A. San Buenaventura, Chair  
Senate Committee on Health & Human Services

FROM: Cathy Betts, Director

SUBJECT: **HB 1662 HD1 – RELATING TO A CHILD TAX CREDIT.**

Hearing: March 18, 2024, 1:00 p.m.  
Conference Room 225, State Capitol & Video Conference

**DEPARTMENT'S POSITION:** The Department of Human Services (DHS) supports this measure and defers to the Department of Taxation and the Department of Budget & Finance.

**PURPOSE:** This bill establishes a refundable child tax credit. Applies to taxable years beginning after 12/31/2024. Effective 7/1/3000. (HD1)

The Committee on Finance (HD1) amended the measure by

- (1) Changing the refundable tax credit to unspecified amounts; and
- (2) Changing the effective date to July 1, 3000, to encourage further discussion.

Refundable child tax credits provide direct financial support to low-income families who do not have a high income tax liability. Refundable child tax credits also stimulate the economy as families can spend money on family and household needs, as Hawaii's prices for food, fuel, utilities, and housing remain amongst the highest in the country. During the COVID-19 pandemic, the available federal child tax credit lifted many families with children out of poverty.

Thank you for the opportunity to provide testimony on this measure.

JOSH GREEN M.D.  
GOVERNOR

SYLVIA LUKE  
LT. GOVERNOR



STATE OF HAWAII  
**DEPARTMENT OF TAXATION**

Ka 'Oihana 'Auhau  
P.O. BOX 259

HONOLULU, HAWAII 96809  
PHONE NO: (808) 587-1540  
FAX NO: (808) 587-1560

GARY S. SUGANUMA  
DIRECTOR

KRISTEN M.R. SAKAMOTO  
DEPUTY DIRECTOR

**TESTIMONY OF  
GARY S. SUGANUMA, DIRECTOR OF TAXATION**

**TESTIMONY ON THE FOLLOWING MEASURE:**

H.B. No. 1662, H.D. 1, Relating to a Child Tax Credit.

**BEFORE THE:**

Senate Committee on Health and Human Services

**DATE:** Monday, March 18, 2024

**TIME:** 1:00 p.m.

**LOCATION:** State Capitol, Room 225

Chair San Buenaventura, Vice-Chair Aquino, and Members of the Committee:

The Department of Taxation ("Department") offers the following comments regarding H.B. 1662, H.D. 1, for your consideration.

H.B. 1662, H.D. 1, adds a new section to chapter 235, Hawaii Revised Statutes (HRS), to create a new refundable child tax credit. To be eligible, a "qualifying individual taxpayer" must file a federal income tax return claiming the federal child tax credit under section 24 of the Internal Revenue Code, and file their State income tax return using the same filing status and claiming the same dependents as on their federal return.

A credit is available for each dependent, under the age of 18, for whom the taxpayer is entitled to a deduction under section 235-54(a), HRS. The bill provides a schedule of adjusted gross income brackets determining the credit per dependent, but the credit amounts per dependent are unspecified.

Taxpayers with no income tax liability may claim the credit, and spouses filing separate tax returns may only claim the credit to which they would have been entitled had

a joint return been filed. The measure contains two disallowance provisions—(1) for a period of ten taxable years after the most recent taxable year for which there was a final administrative or judicial decision that the taxpayer’s claim for this credit was due to fraud, and (2) for two taxable years for reasons other than fraud.

The bill has a placeholder effective date of July 1, 3000, and will apply to taxable years beginning after December 31, 2024.

The Department notes that it generally prefers nonrefundable credits, as refundable credits are more susceptible to waste, abuse, and fraud.

Further, to streamline administration and prevent dependents from being claimed on more than one return, the Department requests that married couples be required to file joint returns, similar to the requirement in section 235-55.6(e), HRS, when claiming the tax credit for expenses for household and dependent care services necessary for gainful employment. Specifically, the Department suggests the following amendments to subsection (a):

**§235- Refundable child tax credit.** (a) Each qualifying individual taxpayer may claim a refundable child tax credit multiplied by the number of dependents of the taxpayer who are under the age of eighteen and with respect to whom the taxpayer is entitled to a deduction under section 235-54 (a); provided that ~~[spouses filing separate tax returns for a taxable year for which a joint return could have been filed by them shall claim only the tax credit to which they would have been entitled had a joint return been filed.]~~ if the taxpayer is married at the close of the taxable year, the credit shall be allowed under this subsection only if the taxpayer and the taxpayer's spouse file a joint return for the taxable year. The tax credit shall be calculated in accordance with the table below.

Finally, if this measure is passed with a functional effective date, the Department notes that it can implement it for taxable years beginning after December 31, 2024.

Thank you for the opportunity to provide comments on this measure.

**HB-1662-HD-1**

Submitted on: 3/17/2024 9:15:48 AM

Testimony for HHS on 3/18/2024 1:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
DOUGLASS S ADAMS	Testifying for County of Hawaii Dept of Research & Development	Support	Written Testimony Only

Comments:

Chair San Buenaventura, Vice Chair Aquino and Members of the Committee on Health and Human Services:

Thank you for the opportunity to testify in strong support of HB1662 HD1. We encourage the Committee to support the working families of Hawaii by recommending the passage of this tax credit by the Senate. This initiative has already been shown to be successful during federal funding provided during the American Rescue Plan Act.

very respectfully,

Douglass S. Adams

Director, Research and Development

County of Hawai'i



# IATSE LOCAL 665

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OF THE UNITED STATES, ITS TERRITORIES AND CANADA, AFL-CIO, CLC

Thirty-Second Legislature, State of Hawai'i  
Regular Session of 2024  
Senate Committee on Health and Human Services

Testimony by IATSE 665  
March 18th, 2024

## **H.B. 1662 H.D. 1 - RELATING TO A CHILD TAX CREDIT**

Aloha Chair San Buenaventura, Vice Chair Aquino, and members of the Senate committee,

My name is Tuia'ana Scanlan, International Trustee and president of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. **Local 665 strongly supports HB 1662 HD1**, relating to a child tax credit.

Investing in the well-being of Hawai'i's children is essential to the creation of a prosperous and sustainable future. The American Rescue Plan Act of 2021 increased the federal child tax credit and lifted millions of families and their children out of poverty. As the economy reeled from the pandemic in 2021, a one-year expansion of the child tax credit led to a historic 46 percent decline in the U.S. child poverty rate, dropping from 9.7 percent to 5.2 percent.

Yet, Congress failed to reauthorize the credit's expansion. Since its expiration, many families with children have seen a reversal of fortune directly attributable to the loss of the credit—including lower disposable income and increased poverty, food hardship, and financial strain—posing an ongoing challenge for families nationwide. New census data shows a dramatic reversal, with the rate of children in poverty skyrocketing to 12.4 percent in 2022. That's higher than pre-pandemic levels. In the face of federal inaction, states must enact policies that assist working families with children in meeting their basic needs. At least twelve other jurisdictions have implemented a state child tax credit. The local working families of Hawai'i desperately need the financial security that HB 1662 HD1 provides.

**IATSE 665 strongly supports HB 1662 HD1. We hope your committee will do the same.** Thank you for the opportunity to testify.

In Solidarity,

Tuia'ana Scanlan  
International Trustee  
President, IATSE 665  
(he/him/his)



## CATHOLIC CHARITIES HAWAII

### TESTIMONY IN SUPPORT OF HB 1662 HD1: RELATING TO A CHILD TAX CREDIT

TO: Senate Committee on Health and Human Services

FROM: Rob Van Tassell, President and CEO, Catholic Charities Hawaii

Hearing: **Monday, 3/18/24; 1:00 PM; via Videoconference or Room 225.**

Chair San Buenaventura, Vice Chair Aquino, and Members: Health and Human Services:

Thank you for the opportunity to provide testimony in **Strong Support of HB 1662, HD1**, which establishes a refundable child tax credit. I am Rob Van Tassell with Catholic Charities Hawaii. **This bill provides one step to address the great burden that Hawaii's cost of living places on our many working families.**

Catholic Charities Hawaii (CCH) is a tax exempt, non-profit agency that has been providing social services in Hawaii for over 75 years. CCH has programs serving elders, children, families, homeless and immigrants. Our mission is to provide services and advocacy to the most vulnerable of the people in Hawaii. This bill is one of our economic justice priorities.

You have heard the bad news. Our workforce is struggling, paying high rents and high costs for food and living expenses. **Thousands are moving out of Hawaii each year.** Families with children are really hard hit like the ALICE cohort. Catholic Charities Hawaii participates with Aloha United Way in an initiative to bring help and hope to the ALICE population. Their overwhelming needs however require attention from the State.

This refundable tax credit would invest in the well-being of children and families and will bring future stability and prosperity. This Keiki Tax Credit would not only help ALICE families, but would also lift many children out of poverty. Research shows that children raised in financially stable families have better educational outcomes, better health, and higher incomes later in life. The future of Hawaii is in our children.

We must take action now. Losing our workforce not only brings sadness and stress to families, it also brings cultural losses. The ongoing population loss of kamaaina will change Hawaii. **Significantly, it also results in a serious financial impact to State revenues.** These are workers who pay taxes including GET and income tax. Their loss to more affordable states drains our economy.

**We urge your support for this bill to give hope to workers with children who want to stay in Hawaii but feel forced to leave!** If you have any questions, please contact our Legislative Liaison, Betty Lou Larson at (808) 527-4813.



To: Senate Committee on Health and Human Services  
Re: **HB 1662 HD1 – Relating to a Child Tax Credit**  
Hawai'i State Capitol & Via Videoconference  
March 18, 2024, 1:00 PM

Dear Chair San Buenaventura, Vice Chair Aquino, and Committee Members,

On behalf of Hawai'i Children's Action Network Speaks!, I am writing in **SUPPORT of HB 1662 HD1**. This bill establishes a refundable child tax credit, beginning after 12/31/2024.

Nearly half of children in Hawai'i live in households experiencing financial hardship. While almost 1 in 8 are in poverty, an additional 1 in 3 aren't officially poor but still don't earn enough to afford the basic life essentials.<sup>1</sup> As a result, many working-age families are moving out of state.

In addition, it is well established that the stresses of childhood poverty have both immediate and long-term effects on keiki's physical and mental health, behavioral self-control, academic achievement, and earnings as adults.<sup>2</sup>

That's where tax credits come in. They help people keep more of their hard-earned money, and when targeted for lower- to middle-income families, help reduce financial hardship.

There's a lot of evidence that shows that ensuring families have enough to cover their basics is good for children, their communities and the economy as a whole. The research finds that economic supports like the Child Tax Credit are associated with improved educational and behavioral outcomes, as well as higher incomes and better health in adulthood.<sup>3</sup> Economic supports also help decrease child abuse and neglect.<sup>4</sup> In addition, these types of investments improve children's brain development and mental health, and the benefits are greatest in the states with the highest cost of living.<sup>5</sup>

Mahalo for the opportunity to provide this testimony. Please pass this bill.

Thank you,

Deborah Zysman  
Executive Director

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<sup>1</sup> <https://www.auw.org/sites/default/files/pictures/ALICE-in-Focus-Children-Hawaii%20%283%29.pdf>

<sup>2</sup> <https://www.apa.org/pi/ses/resources/indicator/2014/06/childhood-poverty>

<sup>3</sup> <https://www.cbpp.org/research/federal-tax/child-tax-credit-has-a-critical-role-in-helping-families-maintain-economic>

<sup>4</sup> <https://www.naco.org/articles/investing-anti-poverty-programs-helps-decrease-child-neglect-abuse>

<sup>5</sup> <https://www.usnews.com/news/health-news/articles/2023-05-03/state-anti-poverty-programs-help-kids-brains-stay-healthy>





# HAWAII APPLESEED

CENTER FOR LAW & ECONOMIC JUSTICE

Dear Chair San Buenaventura, Vice Chair Aquino, and Members of the Committee,

Thank you for the opportunity to testify on behalf of Hawai‘i Appleseed in **strong support** of HB 1662. This bill would implement a state-level Child Tax Credit (CTC) for Hawai‘i, one that builds on the incredible success of the CTC at the national level. The CTC works by giving a tax refund to families with children, which they can use to pay for food, housing, education, and other essential expenses.

### *Background*

The COVID-19 pandemic had a disastrous impact on the livelihoods of Hawai‘i's working families. The unemployment rate skyrocketed to over 20%, and the accompanying economic recession has had a lasting impact on poverty in Hawai‘i.

In 2022, 29% of Hawai‘i's population belonged to the Asset Limited, Income Constrained, Employed (ALICE) category, with an additional 15% residing below the poverty line. In total, this means that 44% of Hawai‘i's residents had some difficulty with making ends meet.<sup>1</sup> Furthermore, many ALICE families are on the brink of poverty, leaving them vulnerable to the unexpected costs that come with events such as medical emergencies or car repairs. This burden is only magnified for parents who must care for their children’s needs on top of their other household expenses.

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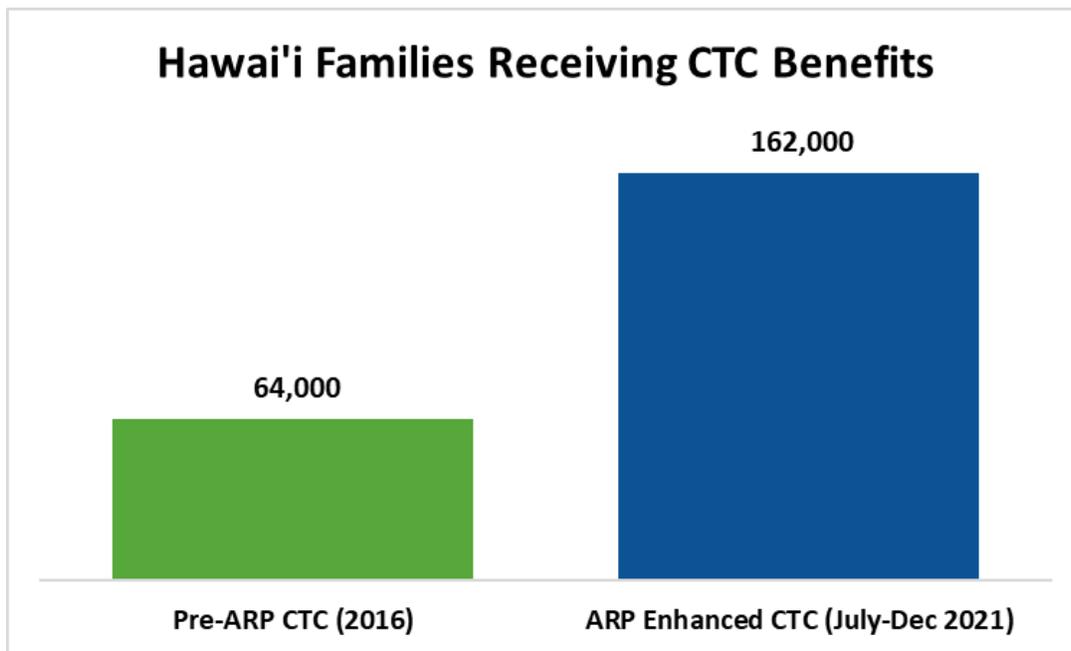
<sup>1</sup> <https://www.auw.org/sites/default/files/pictures/ALICE%20in%20Hawaii%20-%202022%20Facts%20and%20Figures%20Full%20Report.pdf>

**Table 1.** Economic characteristics of families with children by race/ethnicity

	White Alone	Filipino Alone	Japanese Alone	Native Hawaiian and Pacific Islander Alone
Median Earnings (Male)	\$71,919	\$49,580	\$71,865	\$51,129
Median Earnings (Female)	\$62,261	\$41,131	\$58,990	\$41,723
Percentage of Population Aged 0–4	3.50%	3.80%	1.70%	7.40%
Percentage of Population Aged 5–17	10.50%	14.80%	5.00%	20.00%
Poverty Rate for Families with Related Children under 18	12.40%	7.60%	8.80%	17.60%

*The Child Tax Credit*

The federal CTC has provided critical support to working families in the US since 1997. It was expanded under the provisions of the American Rescue Plan in 2021, which increased the maximum CTC amount to \$3,600 for each child aged 0–5 and \$3,000 for each child aged 6–17. This historic investment lifted 2.9 million children in the US out of poverty—nearly cutting the child poverty rate in half and making the CTC the single most effective anti-poverty program in the history of the United States.



A total of 162,000 families in Hawai‘i (with more than 272,000 children) reaped the benefits of the expanded federal CTC, receiving an average tax refund of \$2,426.<sup>2</sup> Analysis shows that had this expansion been made permanent, the child poverty rate in Hawai‘i would have dropped from 9.8 percent to just 5 percent.<sup>3</sup>

However, when the federal CTC expansion ended in 2021, there was a significant rollback in its impact on poverty. The national poverty rate more than doubled from 5.2% to 12.4% by 2022. At the same time, there was a 25% surge in food insecurity among households with children in the U.S. between January and July of 2022. To compensate for this, 14 states have created their own CTCs.

In prior versions of HB 1662 (before it was amended by the House Committee on Finance), the state CTC would have given a tax credit of \$650 per child under the age of 18. Above an income threshold of \$40,000, the credit would then be gradually phased out by 10% for each additional increment of \$7,500, with an income cap of \$115,000. Furthermore, this CTC would have included refundability, ensuring that even individuals with minimal income tax obligations could receive the entire amount of the credit. The House Committee on Finance amended the bill to remove the original credit amounts altogether, which means that HB 1662 in its current form does not have any credit amounts on paper.

We urge the members of this committee to **restore** the CTC’s credit amounts that were proposed in the first draft of HB 1662. Furthermore, we encourage this committee to **increase the state CTC** beyond these original amounts, maximizing the benefits that would be distributed to our working families.

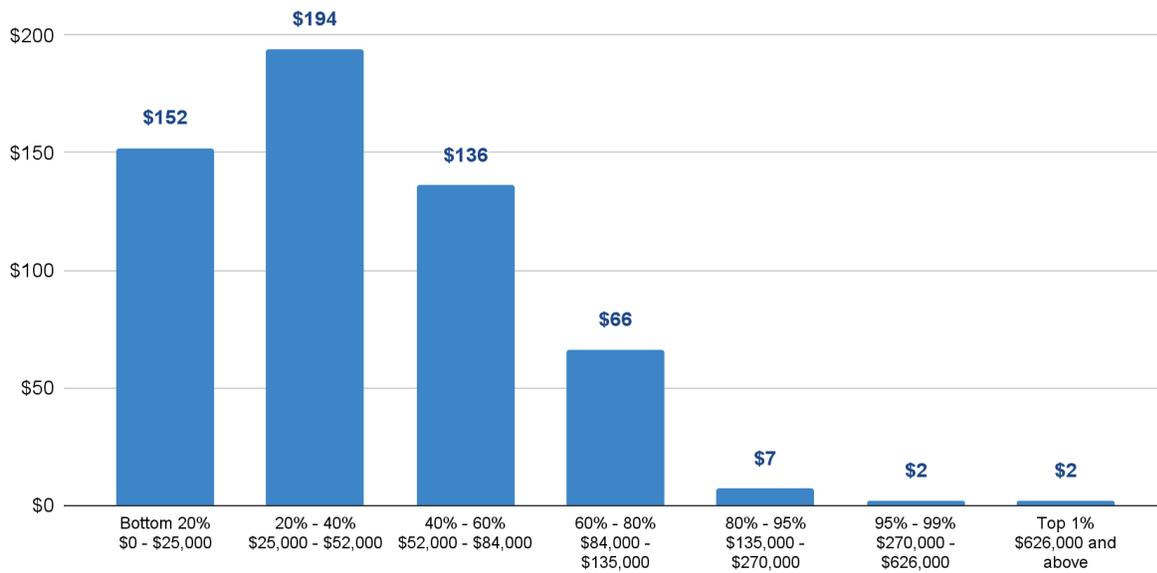
Although the original version of HB 1662 came with an estimated cost of around \$84 million, it would have benefited 176,000 children in Hawai‘i, targeted towards the families that need them the most. The recipients of this credit primarily would have been children belonging to families in poverty and those under the broader ALICE category. Consequently, the CTC would lift up the majority of parents who are financially insecure, even if they are not technically beneath the poverty line.

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<sup>2</sup> “State-by State Analysis on American Rescue Plan: Child Tax Credit,” The White House, 2021. <https://www.whitehouse.gov/wp-content/uploads/2022/03/Hawai'i-Tax-Credit-1-pager-3.8.pdf>.

<sup>3</sup> “How a Permanent Expansion of the Child Tax Credit Could Affect Poverty,” Urban Institute, July 2021. [https://www.urban.org/sites/default/files/publication/104626/how-a-permanent-expansion-of-the-child-tax-credit-could-affect-poverty\\_1.pdf](https://www.urban.org/sites/default/files/publication/104626/how-a-permanent-expansion-of-the-child-tax-credit-could-affect-poverty_1.pdf)

Average Tax Cut for Hawai'i Residents Receiving CTC by Income Bracket (2023)<sup>4</sup>



This graph shows how taxpayers in the 20% to 40% quintile would benefit the most from the CTC. Taxpayers in the upper fifth quintile would receive comparatively small amounts.

Mahalo for your time and consideration.

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<sup>4</sup> Institute on Taxation and Economic Policy, 2023 analysis.



Randy Perreira  
President

# HAWAII STATE AFL-CIO

888 Mililani Street, Suite 501 • Honolulu, Hawaii 96813

Telephone: (808) 597-1441  
Fax: (808) 593-2149

The Thirty-Second Legislature  
The Senate  
Committee on Health and Human Services

Testimony by  
Hawaii State AFL-CIO

March 18, 2024

## TESTIMONY ON HB1662 HD1 – RELATING TO A CHILD TAX CREDIT

Chair San Buenaventura, Vice Chair Aquino, and members of the committee:

The Hawaii State AFL-CIO is a federation of 74 affiliate labor organizations who represent over 68,000 union members within the State of Hawaii. The Hawaii State AFL-CIO serves its affiliates by advocating for workers and their families before the state legislature and other branches of state and county government.

The Hawaii State AFL-CIO **supports** HB1662 HD1, which seeks to establish a refundable Child Tax Credit (CTC) for families in Hawaii. The proposed state CTC would provide much-needed relief to these families, helping them afford essential expenses such as childcare, education, food, and housing.

We have witnessed the positive impact of similar initiatives at the federal level, where the expansion of the CTC lifted millions of children out of poverty across the country. However, with the expiration of this expansion, many families are once again struggling to make ends meet. This bill presents an opportunity for Hawaii to fill this gap and ensure that our local families receive the support they need to thrive.

By enacting this bill, you have the chance to make a meaningful difference in the lives of Hawaii's children and families. We urge you to prioritize the well-being of our community and stand on the side of working families by passing this crucial legislation. Together, we can build a more equitable and prosperous future for all residents of our state.

Respectfully submitted,

A handwritten signature in dark ink, appearing to read "Randy Perreira".

Randy Perreira  
President



## HIPHI Board

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John A. Burns School of Medicine,  
Native Hawaiian Research Office

## HIPHI Initiatives

Coalition for a  
Tobacco-Free Hawai'i

Community-Based Research &  
Evaluation

Community Health  
Worker Initiatives

COVID-19 Response

Environmental Health

Hawai'i Drug & Alcohol-Free  
Coalitions

Hawai'i Farm to School Hui

Hawai'i Oral Health Coalition

Hawai'i Public Health Training Hui

Healthy Eating + Active Living

Kūpuna Collective/Healthy Aging &  
Community Living

Public Health Workforce  
Development

Date: March 13, 2024

To: Senator Joy A. San Buenaventura, Chair  
Senator Henry J.C. Aquino, Vice Chair  
Members of the Senate Committee on Health and Human Services

Re: HB 1662 HD1 Relating to a Child Tax Credit

Hrg: Monday, March 18, 2024 1:00 PM

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Healthy Eating + Active Living (HEAL) Coalition, convened by the Hawai'i Public Health Institute<sup>i</sup> appreciates the opportunity to provide testimony in **Support of HB1662 HD1**, which would establish a refundable child tax credit.

### Reducing Child Poverty

The child tax credit that was implemented nationwide in 2021 helped alleviate child poverty significantly. Child poverty rates were 12% in 2019, fell to 5% in 2021. That federal child tax credit expired and child poverty rates are above 12% again.<sup>ii</sup> Families continue to face rising prices, credit interest rates, rents, and food costs. This credit will bring needed relief to those who are must make choices between feeding their children, paying rent, or paying a utility bill. ALICE families account for half the families in Hawai'i and are desperately in need of this additional financial support.<sup>iii</sup>

### Improved Health Outcomes

This tax credit is a monetary investment, more importantly it is a human investment. Low-income families struggle to survive in Hawai'i and their health takes a significant toll. Those who live in poverty are at a higher risk for chronic disease, shorter lifespans, illness and depression.<sup>iv</sup> For children, living in poverty can have lifelong impacts. By ensuring basic needs are met, we are strengthening the health and wellness of our residents.

Please consider our testimony in support of HB1662 HD1 and pass this bill.

Sincerely,

A handwritten signature in black ink that reads 'Nate Hix'.

Nate Hix  
Social Impact Policy Manager  
Hawai'i Public Health Insititute

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<sup>i</sup> The Healthy Eating + Active Living (HEAL) Coalition, formerly known as the Obesity Prevention Task Force, was created by the legislature in 2012 and is comprised of over 60 statewide organizations. The HEAL Coalition works to make recommendations to reshape Hawai'i's school, work, community, and health care environments, making healthier lifestyles obtainable for all Hawai'i residents.

<sup>ii</sup> <https://www.vox.com/future-perfect/2023/9/21/23882353/child-poverty-expanded-child-tax-credit-census-welfare-inflation-economy-data>

<sup>iii</sup> <https://unitedforalice.org/hawaii>

<sup>iv</sup> <https://pubmed.ncbi.nlm.nih.gov/29363333/>



Chamber *of* Commerce HAWAII  
*The Voice of Business*

**Testimony to the Senate Committee on Health and Human Services  
Monday, March 18<sup>th</sup>, 2024, at 1PM  
Conference Room 225 & Video Conference**

**RE: HB 1662 HD1 Relating to a Child Tax Credit**

**supports HB1662 HD1**

**HB-1662-HD-1**

Submitted on: 3/13/2024 5:45:06 PM

Testimony for HHS on 3/18/2024 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Kevin Kersting	Testifying for IATSE local 665	Support	Written Testimony Only

Comments:

Aloha Chair San Buenaventura, Vice Chair Aquino, and members of the Senate committee,

My name is Kevin Kersting, I've been a member of IATSE Local 665 for over 35 yrs, the union representing technicians and artisans in the entertainment industry in Hawai'i. **I strongly support HB 1662 HD1**, relating to a child tax credit.

Investing in the well-being of Hawai'i's children is essential to the creation of a prosperous and sustainable future. The American Rescue Plan Act of 2021 increased the federal child tax credit and lifted millions of families and their children out of poverty. As the economy reeled from the pandemic in 2021, a one-year expansion of the child tax credit led to a historic 46 percent decline in the U.S. child poverty rate, dropping from 9.7 percent to 5.2 percent.

Yet, Congress failed to reauthorize the credit's expansion. Since its expiration, many families with children have seen a reversal of fortune directly attributable to the loss of the credit—including lower disposable income and increased poverty, food hardship, and financial strain—posing an ongoing challenge for families nationwide. New census data shows a dramatic reversal, with the rate of children in poverty skyrocketing to 12.4 percent in 2022. That's higher than pre-pandemic levels. In the face of federal inaction, states must enact policies that assist working families with children in meeting their basic needs. At least twelve other jurisdictions have implemented a state child tax credit. The local working families of Hawai'i desperately need the financial security that HB 1662 HD1 provides.

**I strongly support HB 1662 HD1. I hope your committee will do the same.** Mahalo, for the opportunity to testify

Kevin Kersting

**HB-1662-HD-1**

Submitted on: 3/14/2024 7:00:02 PM

Testimony for HHS on 3/18/2024 1:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Reina Miyamoto	Testifying for Hawaii HomeOwnership Center	Support	Written Testimony Only

Comments:

Aloha,

My name is Reina Miyamoto and I'm the Executive Director for the non-profit organization, Hawaii HomeOwnership Center. The majority of our clientele fall in the ALICE category (Asset Limited, Income Constrained, Employed) who are those who are employed yet challenged to address their basic living expenses.

I'm writing in support of this bill as a child tax credit will provide the support our working parents need to take care of their families with basic necessities. In a time of rising costs for food, housing, childcare, and other expenses, this helps with critical needs. If our ALICE families are able to have the funds they need for their families, it will support a stronger workforce, community, and economy as parents can focus at work, contribute to their neighborhoods, and have funds to spend on what they need.

Thank you for your consideration.

Sincerely,

Reina Miyamoto

Executive Director



Parents And  
Children Together

BUILDING THE RELATIONSHIPS  
THAT MATTER MOST

ParentsAndChildrenTogether.org

## TESTIMONY IN SUPPORT OF HB 1662 HD1 RELATING TO A CHILD TAX CREDIT

**TO:** Chair San Buenaventura, Vice-Chair Aquino & Members,  
Senate Committee on Health and Human Services  
**FROM:** Ryan Kusumoto, President & CEO  
**DATE:** March 18, 2024 at 1:00 PM

**Parents and Children Together (PACT) offers testimony in support of HB 1662 HD1 Relating to a Child Tax Credit**, which establishes a refundable child tax credit.

Founded in 1968, PACT is a statewide community-based organization providing a wide array of innovative and educational social services to families in need. Assisting more than 15,000 people across the state annually, we help identify, address, and successfully resolve challenges through our 20 programs. Among our services are early education programs, domestic violence prevention and intervention programs, child abuse prevention and intervention programs, childhood sexual abuse supportive group services, child and adolescent behavioral health programs, sex trafficking intervention, poverty prevention and community building programs.

Through our programs, we are seeing the rise in food and housing insecurity that our local families face. Even working families who have not previously needed help with food have started to request and accept it. We saw this increase start during the early days of the COVID-19 pandemic and increase through the rise of inflation and the 2023 Maui wildfire crisis. In response, we have increased direct food and financial assistance to program participants in the Kalihi and Maui communities. Additionally, we support survivors of domestic violence through the financial impact of keeping their families safe, which often includes leaving their abusive financial provider partner. Many of the survivors we serve struggle through houselessness and loss of income. **A refundable child tax credit would help these families at low-income levels purchase the basic goods they need for their children.**

Research shows that children raised in financially stable households have better educational outcomes, improved health, and higher incomes later in life. These benefits will be felt across multiple generations, to the benefit of our entire community.

Thank you for the opportunity to testify. Please contact me at (808) 847-3285 or [rkusumoto@pacthawaii.org](mailto:rkusumoto@pacthawaii.org) if you have any questions.



Date: March 15, 2024

To: Senate Committee on Health and Human Services  
Senator Joy A. San Buenaventura, Chair  
Senator Henry J.C. Aquino, Vice Chair  
And members of the Committee

From: Early Childhood Action Strategy

Re: Support for HB1662, which would establish a refundable state child tax credit

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Early Childhood Action Strategy (ECAS) is a statewide cross-sector collaborative designed to improve the system of care for Hawai'i's youngest children and their families. ECAS partners work to align priorities for children prenatal to age eight, streamline services, maximize resources, and improve programs to support our youngest keiki.

**ECAS strongly supports passage of HB1662**, which would establish a refundable state child tax credit.

According to the Institute on Taxation and Economic Policy, Hawaii places the second-highest tax burden on low-income households, with Hawaii's lowest-income households paying approximately fifteen per cent of their income in state and local taxes. In comparison, Hawaii's highest earning households pay roughly nine per cent of their income in state and local taxes.

A refundable state child tax credit would be a vital support Asset Limited, Income Constrained, Employed (ALICE) households. With our recent rises in inflation many families are struggling. As such, the relief proposed in this bill would be a welcome approach.

Investing in the well-being of Hawaii's children is essential to the creation of a prosperous and sustainable future. In the face of federal inaction to maintain a robust child tax credit, states have a responsibility to enact policies that assist working families with children in meeting their basic needs. The legislature further finds that according to the National Conference of State Legislatures, fourteen other jurisdictions have enacted a state child tax credit.

Thank you for this opportunity to provide testimony **in support of HB1662** which will strengthen tax fairness for working families by establishing a refundable State child tax credit.



COMMITTEE ON HEALTH AND HUMAN SERVICES

HB1662 HD1

POSITION: SUPPORT

Hearing Date: March 18, 2024, 1pm, Room 225

Aloha Chair Buenaventura, Vice Chair Aquino, and Committee Members:

**Aloha United Way and the ALICE Initiative strongly support HB1662 HD1**, which establishes a refundable child tax credit, providing economic relief to families with children.

The proposed refundable child tax credit outlined in HB1662 HD1 is a meaningful step in alleviating the financial strain on working families during the most expensive time in a family's life. By providing a tax credit for each dependent child, this legislation will **dramatically increase the resources of thousands of struggling families to provide for their children's critical needs**, like healthcare, education, food, and stable housing.

Hawaii's cost of living is at an all-time high, with prices for food, fuel, utilities, and housing among the highest in the country. ALICE stands for Asset Limited, Income Constrained, Employed, and refers to households who are employed but whose incomes are not sufficient to meet their basic costs. According to our 2022 report an estimated **44% of Hawaii's households are ALICE households**, with an increasing number falling into poverty.

**HB1662 HD1 is especially beneficial** because it is designed to calculate the tax credit based on adjusted gross income, which will effectively provide higher credits for families with lower incomes. This targets assistance where it is most needed **and will lift many families with children above the poverty and ALICE thresholds**.

Thank you for the opportunity to testify and for your actions to support ALICE families. We urge you to pass HB1662 HD1.

Sincerely,

A handwritten signature in blue ink that reads "Suzanne Skjold".

Suzanne Skjold  
Chief Operating Officer  
Aloha United Way

A handwritten signature in blue ink that reads "Kayla Keehu-Alexander".

Kayla Keehu- Alexander  
Vice President, Community Impact  
Aloha United Way

**HB-1662-HD-1**

Submitted on: 3/14/2024 10:42:11 AM

Testimony for HHS on 3/18/2024 1:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
John Fink	Testifying for Aloha United Way	Support	Written Testimony Only

Comments:

With so many struggling just to get by, bills such as this provide some much-needed relief, to help keep situations from worsening.



**Senate Committee on Health and Human Services**

**Hawai'i Alliance for Progressive Action (HAPA) Support: HB1662 HD1**

Monday, March 18, 2024 1:00 p.m. Conference Room 225

Aloha Chair San Buenaventura, Vice Chair Aquino, and Honorable Members of the Committee,

I am writing on behalf of the Hawai'i Alliance for Progressive Action (HAPA) to express our strong support for House Bill 1662 HD1, which relates to a child tax credit and refundable tax care credit. This bill represents a crucial step towards supporting working families in Hawai'i and addressing the economic challenges they face, particularly in caring for their children.

The COVID-19 pandemic has highlighted the inequities and vulnerabilities within our society, particularly for low-income families. Many working parents are struggling to make ends meet while also ensuring the well-being and care of their children. House Bill 1662 HD1 offers a meaningful solution by providing a child tax credit and refundable tax care credit, which will directly benefit these families.

By providing financial assistance through tax credits, this bill will alleviate the financial burdens faced by working families, enabling them to better afford essential needs such as childcare, education, and healthcare for their children. Additionally, the refundable nature of the tax credits ensures that even families with low or no tax liability can benefit, making it a truly inclusive measure.

Investing in our children is investing in the future of Hawai'i. By supporting House Bill 1662 HD1, we can ensure that all children have access to the resources and opportunities they need to thrive. Moreover, this bill aligns with Hawai'i's values of equity, compassion, and support for working families.

In conclusion, we urge you to support House Bill 1662 HD1 and prioritize the well-being of Hawai'i's families and children. This bill represents a crucial step towards building a more equitable and prosperous future for all residents of our state.

Mahalo for your attention to this important matter.

A handwritten signature in black ink, appearing to read 'Anne Frederick', is written in a cursive style.

Anne Frederick  
Executive Director



AMERICANS FOR DEMOCRATIC ACTION

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OFFICERS	DIRECTORS	MAILING ADDRESS		
John Bickel, President	Melodie Aduja	Jan Lubin	Stephen O'Harrow	P.O. Box 23404
Alan Burdick, Vice President	Juliet Begley	Shannon Matson	Maria Glodilet Rallojaj	Honolulu, HI
Dave Nagajji, Treasurer	Stephanie Fitzpatrick	Jenny Nomura	Bill South	96823
Doug Pyle, Secretary	Robert Kinslow			

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March 13, 2024

TO: Chair San Buenaventura and Members of the HHS Committee

RE: HB 1662 HD1 Relating to a Child Tax Credit

Support for hearing on March 18

Americans for Democratic Action is an organization founded in the 1950s by leading supporters of the New Deal and led by Patsy Mink in the 1970s. We are devoted to the promotion of progressive public policies.

We support this bill as it would establish a refundable child tax credit.

We believe that investing in the well-being of Hawai'i's children is essential to the creation of a prosperous and sustainable future. Since 1997, the federal Child Tax Credit (CTC) has been a lifeline for working families. The American Rescue Plan Act of 2021 expanded the federal CTC, lifting an additional 2.9 million children across the U.S. out of poverty, cutting the child poverty rate in half. However, Congress did not renew this credit.

Research shows that children raised in financially stable households have better educational outcomes, improved health, and higher incomes later in life. These benefits are felt across multiple generations, and across all of society.

In the face of continued federal inaction, 14 states have adopted their own CTCs to fill in the gap. Hawai'i should become the 15th. Please pass this bill to provide the financial security that local 'ohana need to thrive on our shores.

Thank you for your favorable consideration.

Sincerely,

John Bickel  
President



### Our Mission

Increase Hawai'i's investments in its youngest keiki by collaborating with elected officials and serving as a trusted partner and reliable resource for information on issues related to Hawai'i's youngest keiki and families.



### Steering Committee

#### Honolulu County

Justina Acevedo-Cross  
Greg Auberry  
Chiyomi Chow  
Kanoë Enos  
JoAnn Farnsworth  
Danny Goya  
Alex Harris  
Sakinah Harrison  
Shawn Kana'iaupuni  
Ryan Kusumoto  
Ka'iulani Laehā  
Lynelle Marble  
Megan McCorrison  
Mike Mohr  
Marty Oliphant  
Cherilyn Shiinoki  
Eliza Talbot  
Laurie Tochiki  
Kerrie Urosevich  
Carol Wear  
S. Kukunaokalā Yoshimoto

#### Maui County

Ka'ina Bonacorsi  
Kawika Mattos  
Bobbie-Jo Moniz-Tadeo

#### Kaua'i County

Sarah Blane  
Alice Luck

#### Hawai'i County

Sulma Gandhi  
Kahi Moreman  
Angela Thomas



### Contact Info

700 Bishop Street, Suite 1701  
Honolulu, Hawai'i 93813

info@committokeiki.org  
CommitToKeiki.org

Date: March 15th, 2024  
To: Committee on Health and Human Services  
Senator Joy A. San Buenaventura, Chair  
Senator Henry J.C. Aquino, Vice Chair

From: Commit to Keiki  
Re: Support for **HB1662**, Relating to Child (Keiki) Tax Credit

**Commit to Keiki strongly supports passage of HB1662**, which would establish a refundable child tax credit.

Commit to Keiki has three key priorities to support early childhood development and the health and wellbeing of Hawai'i's youngest keiki and their families. Priorities include

1. Child Care and Early Learning
2. Early Childhood Mental Health
3. Family Violence Prevention

Investing in the well-being of Hawai'i's keiki is essential to the creation of a prosperous and sustainable future. Passing the Child Tax Credit would provide foundational support all three of Commit to Keiki's priorities. Since 1997, the federal Child Tax Credit (CTC) has been a lifeline for working families. The American Rescue Plan Act of 2021 expanded the federal CTC, lifting an additional 2.9 million children across the U.S. out of poverty.

However, Congress failed to reauthorize the credit's expansion, and the national child poverty rate **more than doubled** as a result. This demonstrates how effective the CTC is at cutting childhood poverty, and how critical it is for the livelihoods of working families with keiki.

14 states have adopted their own CTCs. Hawai'i should become the 15th. Please pass this bill to provide the financial security that local 'ohana need to thrive in our islands.

We strongly urge you to support **HB1662**.

Thank you for the opportunity to provide testimony.

**HB-1662-HD-1**

Submitted on: 3/16/2024 3:32:15 PM

Testimony for HHS on 3/18/2024 1:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Patricia Bilyk	Testifying for Breastfeeding Hawaii	Support	Written Testimony Only

Comments:

Breastfeeding Hawaii is in **STRONG SUPPORT** of HB1662 HD1 Child Tax Credit which would allow more income for Low Income families, helping to elevate their children out of poverty.

Thank you for addressing this issue for the families of our State.

TO: Senator Joy A. San Buenaventura, Chair  
Senator Henry J.C. Aquino, Vice Chair  
Senate Committee on Health and Human Services

FROM: Robert G. Peters, Chair  
Early Learning Board

SUBJECT: Measure: H.B. No. 1662 H.D. 1 –RELATING TO A CHILD TAX CREDIT  
Date: Monday, March 18, 2024  
Time: 1:00 PM  
Place: Conference Room 225 & Videoconference

Early Learning Board Position: Support

The Early Learning Board (ELB) supports H.B. No. 1662 H.D. 1 and defers to the Department of Taxation.

Child tax credits have demonstrated to be an effective tax policy that enhances the economic security of families with children, particularly those in lower- to middle-income tax brackets. One part of the American Rescue Plan Act (ARPA) strengthened the child tax credit, which lifted millions of families and their children out of poverty and prevented further economic disruption many families faced during the COVID-19 pandemic.

Furthermore, income insecurity has been shown to hinder children’s educational, health, and future economic outcomes. Implementing a child tax credit means greater stability for families, reductions in poverty, and better outcomes for children.

Thank you for the opportunity to testify in support of this measure.

**HB-1662-HD-1**

Submitted on: 3/16/2024 5:17:39 PM

Testimony for HHS on 3/18/2024 1:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Michael Golojuch Jr	Testifying for Stonewall Caucus of the Democratic Party of Hawai'i	Support	Remotely Via Zoom

Comments:

Aloha Senators,

The Stonewall Caucus of the Democratic Party of Hawai'i; Hawai'i's oldest and largest policy and political LGBTQIA+ focused organization fully supports HB 1662 HD 1.

We hope you all will support this important piece of legislation.

Mahalo nui loa,

Michael Golojuch, Jr. (he/him)  
Chair and SCC Representative

Stonewall Caucus of the Democratic Party of Hawai'i



**Testimony in Support of HB 1662, HD1, Relating to a Child Tax Credit**

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Aloha Chair San Buenaventura, Vice Chair Aquino, and Committee Members:

We write in strong **support of HB 1662**, Relating to a Child Tax Credit. The purpose of HB 1662 is to establish a refundable child tax credit for Hawaii's working families.

aio is a locally owned company with holdings across a broad range of industries. Our companies are purpose-driven and firmly rooted in local values. At aio, Hawaii is at our core, and through our products and services, we work hard to make Hawaii a better place for future generations.

This bill is needed because the expansion of the federal child tax credit that was included as part of the American Rescue Plan Act of 2021 recently expired, sending many families back into poverty. Hawaii has the opportunity to join the fourteen other states that have implemented this policy to help our working families cover the costs of food, child care and other necessities.

We are aligned with this approach of lifting people out of poverty while simultaneously providing a boost to the economy. We are proud to testify in support.

A handwritten signature in black ink that reads "Brandon Kurisu". The signature is written in a cursive, flowing style.

Brandon Kurisu  
aio Family of Companies





**Testimony to  
Senate Committee on Health and Human Services  
March 18, 2024  
1:00 PM  
Conference Room 225 & VIA videoconference  
Hawaii State Capitol  
HB 1662, HD1**

Aloha Chair San Buenaventura, Vice Chair Aquino, and members of the Committee,

Hawai'i Gas supports HB 1662, which would establish a refundable child tax credit for Hawai'i's working families. This bill is needed because the expansion of the *federal* child tax credit that was included as part of the American Rescue Plan Act of 2021 was allowed to expire by Congress, sending many families back into poverty. Hawai'i now has the opportunity to fill the gap left by the federal government.

Established in 1904, Hawaii Gas serves over 70,000 customers on all islands through its utility pipeline infrastructure and propane business, all of whom depend on the company for sustainable, reliable, and affordable gas for water heating, cooking, drying, and other commercial and industrial applications. The company employs some 350 professionals, over 75% of whom are under collective bargaining. With our family of employees working in communities across Hawai'i, we know how important it is for people to get just a little bit of extra help to make ends meet, especially as their own families grow.

Because of the time during the COVID pandemic that the expanded federal child tax credit was in effect we have the data to know that it worked. It resulted in a sharp, historic drop in child poverty rates, less food insecurity, and more financial stability. This, in turn, infused more money into local economies each month. This positive impact was felt by small businesses as well. Thanks to a survey conducted by Small Business for America's Future, we learned that 62% of small business owners said the child tax credit allowed parents to increase expenditures on things like home-and-family based childcare, which benefits small businesses that need workers with stable schedules.

In short, the expanded federal tax credit lifted millions of people out of poverty, was designed in such a way that it helped with family financial planning, pushed more money into local small businesses and local economies, and was also shown to have no negative impact on employment. In fact, many families reported using child tax credit payments for childcare, *reducing* a barrier to employment. But since the federal tax credit was allowed to expire, all these benefits have been put at risk.

Hawai'i is in a good position to eliminate that risk and provide more security to local families by passing the state child tax credit, and we urge the committee to pass HB 1662.

Thank you for the opportunity to testify.



HAWAIIAN  
HOST  
GROUP

March 18, 2024

**RE: HB 1662, HD1, Relating to a Child Tax Credit – In Support**

Aloha Chair San Buenaventura, Vice Chair Aquino, and members of the Committee,

Founded and based in Hawai'i, Hawaiian Host is nearly 100 years old. With local roots and a global reach, Hawaiian Host is the largest manufacturer of chocolate-covered macadamias in the world.

Hawaiian Host Group supports innovative initiatives that help make Hawai'i affordable to all working families. We are especially interested in fostering cross-sector collaboration and supporting policies that are evidence based. And we know – thanks to the years of testing this policy underwent during the period of the expanded federal state child tax credit – that the policy approach in HB 1662 checks all those boxes.

The demonstrated success of the expanded federal child tax credit is why 14 other states, so far, have enacted their own state child tax credits.

We are pleased to testify in support of HB 1662.

Aloha,

Ed Schultz  
President & CEO  
Hawaiian Host Group



**HAWAI'I COMMUNITY  
FOUNDATION**

**Testimony in Support of HB 1662, HD1, Relating to a Child Tax Credit**

From: Micah Kāne, Chief Executive Officer & President - Hawai'i Community Foundation

Re: Support for a Child Tax Credit

The Hawai'i Community Foundation (HCF) strongly supports House Bill 1662, which will help support local families by establishing a refundable state child tax credit. Previous federal child tax credits been shown to reduce child poverty by nearly half, and 70% of child tax credit recipients have said that it helped them better manage higher prices caused by inflation. As we all work to continue efforts to help our communities, especially our ALICE families, this child tax credit provided by HB 1662 is of significant importance.

Unfortunately, the federal child tax credit expired in 2021 and has not been renewed. However, we now have the opportunity to take action to help families across the state during this time of economic uncertainty.

Thank you for this opportunity to testify in support of HB 1662.



**BUILDBETTER.LIVEBETTER.®**

**March 18, 2024**

**Committee:** Senate Committee on Health and Human Services  
**Bill Number:** HB 1662, HD1, Relating to a Child Tax Credit  
**Hearing Date and Time:** March 18, 2024, 1:00pm  
**Re:** Testimony of HPM Building Supply in Support

Aloha Chair San Buenaventura, Vice Chair Aquino, and members of the Committee,

I write in support of HB 1662, which establishes a refundable state child tax credit.

HPM Building Supply is a 100% employee-owned company serving Hawaii's home improvement market and building industry for over 100 years since 1921. With 18 locations across Hawaii and Washington State, HPM offers various services and products, including retail stores, building supply and lumber yards, home design centers, drafting and design services, and manufacturing facilities. HPM is dedicated to enhancing homes, improving lives, and transforming communities one home at a time.

As a State-wide employer with over 600 employees, we strive to provide competitive wages and support our employees. However, raising a family is challenging and additional support may be needed. This bill seeks to provide support to families with a tax credit. This boost can assist with paying for regular expenses such as utilities, childcare, or food. By being able to cover routine costs, families can focus on their work thus benefitting the overall economy.

This bill also aligns with HPM's values of Heart, Character, and Growth. By supporting our communities' families, we invest in our future. We show that we care about the future generations and our current workforce shaping it. Our company's value of Heart is caring for one another as a community.

Thank you for the opportunity to provide testimony in support of HB 1662. I strongly encourage your support and passage of this measure.

Sincerely,

Dennis Lin  
Community Relations Administrator



(808) 966-5466 • FAX (808) 966-7564  
16-166 MELEKAHIWA STREET • KEAAU, HAWAII 96749

HPMHAWAII.COM






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Statement of  
**Meli James**  
**Cofounder**  
**Mana Up**

HB 1662, HD1, Relating to a Child Tax Credit

Aloha,

I write in support of HB 1662, the purpose of which is to establish a refundable child tax credit for Hawaii’s working families. Doing so would fill an important gap. To address child poverty, the American Rescue Plan Act of 2021 increased the *federal* child tax credit from \$2,000 to \$3,600 for qualifying children under the age of six and \$3,000 for other qualifying children under the age of 18. But though these provisions lifted millions of families and their children out of poverty, they expired at the end of 2021. Since then, at least fourteen states have enacted their own child tax credit.

Mana Up is a statewide initiative that helps to provide entrepreneurs in Hawai’i with the resources and tools to grow their local businesses and scale globally. As these entrepreneurs continue to grow, they also help contribute to our expanding our local economy. As part of our mission, we aim to expand the local economy, create local jobs, giveback to the community, investment, and a regenerative culture of entrepreneurship – providing a better future for generations to come here in Hawai’i. We also know that many of these entrepreneurs have young families and – especially as they’re getting started – they could use a little bit of extra assistance.

The expanded federal child tax credit succeeded in reducing child poverty provided that extra assistance. The U.S. child poverty rate fell 40% to its lowest level in 2021, according to the U.S. Census Bureau. The temporary credit lifted nearly 3 million children out of poverty and reduced the number of households that reported not having enough food.

With this bill, Hawai’i would follow the lead of many other states and help fill this gap left after the federal tax credit expired, with an innovative, evidence-based program that will lift people out of poverty, while benefiting the broader economy as well. Mana Up is happy to support it.

Sincerely,

Meli James  
 Cofounder, Mana Up

**Michael Mohr**  
**493 Portlock Road**  
**Honolulu, Hawaii 96825**

March 18, 2024

Aloha Chair San Buenaventura, Vice Chair Aquino, and members of the Committee,

I write in support of HB 1662, HD1, to **establish a refundable child tax credit for Hawaii's working families**. Because expansion of the federal child tax credit ended many states have implemented their own state child tax credits. I hope Hawaii does the same.

As someone who thinks deeply about policy issues and uses metrics to inform my professional practices, I value evidence-based public policies that promise a positive return on investment. The federal government has proved the positive and effective impact of the federal child tax credit. These payments injected nearly \$20 billion into local economies monthly and increased family incomes by \$444 per month for the average family. **The benefits from this program ripple out and compound over time**. The program has the potential to generate lifetime social and economic benefits that exceed its costs **by a factor of eight**, as families utilize their payments to support local businesses.

I support HB 1662 and am grateful for the opportunity to provide testimony.

Mahalo,

-Mike Mohr



TITLE GUARANTY  
HAWAII

March 18, 2024

**Testimony in support of HB 1662, HD1, Relating to a Child Tax Credit**

Aloha Chair San Buenaventura, Vice Chair Aquino, and Committee Members,

Title Guaranty of Hawai'i is the oldest and largest title company in the state. We have been owned and operated by a kama'aina family since 1896 and we are proud to employ over 300 people who work in our branches all across the state.

We write in support of HB 1662, Relating to a Child Tax Credit. The purpose of HB 1662 is to establish a refundable child tax credit for Hawai'i's working families. This bill is needed because the expansion of the *federal* child tax credit that was included as part of the American Rescue Plan Act of 2021 was allowed to expire by Congress. That is why 14 states have already implemented their own *state* child tax credit, and we support Hawai'i's effort to do the same.

Writing as an employer that uses metrics to guide our own work, it is meaningful to us when we see public policies that are evidence-based and show the likelihood of a good return on investment. Because the federal government now has years of data showing the impact of the federal child tax credit, we know how well it worked; we don't have to guess if the program will be effective. We know that the payments put nearly \$20 billion into local economies each month. We know that the child tax credit raised family incomes by \$444 each month for the typical family. And we know that the program has the potential to pay for itself eight times over in lifetime social and economic benefits, with families using their payments to buy goods and services that benefit small businesses.

And as an employer we think it's important to note that the child tax credit had no negative impact on employment. While some predicted that people who received child tax credit payments would leave the workforce, the data has shown that simply did not happen. U.S. Census Bureau data that tracked the payments over the course of the program showed conclusively that the payments caused *no* drop in employment. Instead, the child tax credit made it easier for more low-income parents to work and gain job skills.

Following the lead of the fourteen other states that have already implemented this program (not to mention the others that are considering it) is a logical step towards helping children, parents, and local businesses in Hawai'i. We support HB 1662 and appreciate the opportunity to testify.

Sincerely,

Mike B. Pietsch  
President and Chief Operating Officer  
Title Guaranty of Hawai'i





# holomua

COLLABORATIVE

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## OUR MISSION

To support and advance public policies that make Hawai'i affordable for all working families.

## OUR VISION

Collaborative, sustainable, and evidence-based public policies that create a diverse and sustainable Hawai'i economy, an abundance of quality job opportunities, and a future where all working families living in Hawai'i can thrive.

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## BOARD MEMBERS

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---

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HolomuaCollaborative.org

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Page 1 of 2

**Committee:** Senate Committee on Health and Human Services  
**Bill Number:** HB 1662, HD1, Relating to a Child Tax Credit  
**Hearing Date and Time:** March 18, 2024 at 1:00pm (Room 225)  
**Re:** Testimony of Holomua Collaborative in support

Aloha Chair San Buenaventura, Vice Chair Aquino, and Committee Members:

We write in support of HB 1662, Relating to a Child Tax Credit. The purpose of HB 1662 is to establish a refundable child tax credit for Hawaii's working families. Doing so would fill an important gap. To address child poverty, the American Rescue Plan Act of 2021 increased the *federal* child tax credit from \$2,000 to \$3,600 for qualifying children under the age of six and \$3,000 for other qualifying children under the age of 18.

But even though these provisions lifted millions of families and their children out of poverty, they expired at the end of 2021. Since then, at least fourteen states have enacted their own child tax credit.

Holomua supports initiatives that help keep all local working families in Hawai'i by addressing issues of affordability. We are especially interested in fostering cross-sector collaboration and supporting policies that are evidence-based. We know—thanks to the years of testing this policy underwent during the period of the expanded federal state child tax credit—that this bill fits that approach.

Support for the program, because of its effectiveness, came from multiple quarters. Over 200 economists supported it, noting that the program—at under 0.4% of GDP—was too small to increase inflation, but helped families meet rising costs.<sup>1</sup> In addition, the program received support from the U.S. Conference of Catholic Bishops, Small Business for America's Future, and the National League of Cities, among others.

The expanded federal child tax credit succeeded in reducing child poverty. The U.S. child poverty rate fell 40% to its lowest level in 2021, according to the U.S. Census Bureau. The temporary credit lifted nearly 3 million children out of poverty and reduced the number of households that reported not having enough food.<sup>2</sup>

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<sup>1</sup> See "200+ Economists Urge Congressional Leaders to Extend the Expanded CTC to Help Families Meet Rising Costs and Promote Economic Health," Economic Security Project, December 15, 2022 (<https://economicsecurityproject.org/resource/economists-urge-congressional-leaders-to-extend-the-expanded-ctc-to-help-families-meet-rising-costs/>).

<sup>2</sup> See "You're not getting child tax credit checks anymore. Here's why," in the Los Angeles Times, January 3, 2023 (<https://www.latimes.com/politics/story/2023-01-03/child-tax-credit-expired-stimulus>).

We also know this program benefited families from a wide range of circumstances, as the expanded federal child tax credit was available to almost all middle-and-low income families.

The demonstrated success of the expanded federal child tax credit is why 14 other states, so far, have enacted their own state child tax credits. And they do this knowing that beyond helping families, it also aids the broader economy. As reported by Brookings, families used the expanded child tax credit to cover routine expenses without reducing their employment.<sup>3</sup> And Small Business for America's Future noted that a survey from a diverse coalition of the country's leading small business groups found that 62% of small business owners said the flexibility and predictability of the child tax credit allowed parents to increase expenditures on things like home-and-family-based child care, which benefits small businesses that need workers with stable schedules.

Many families went off a financial cliff when the federal government failed to extend this program. Hawai'i is in a good position to follow the lead of many other states and help fill this gap with an innovative, evidence-based program that will lift people out of poverty, while benefiting the broader economy as well. We are proud to support it.

Sincerely,



Josh Wisch  
President & Executive Director

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<sup>3</sup> See "The impacts of the 2021 expanded child tax credit on family employment, nutrition, and financial well-being," Brookings Institution, April 2022 ([https://www.brookings.edu/wp-content/uploads/2022/04/Child-Tax-Credit-Report-Final\\_Updated.pdf](https://www.brookings.edu/wp-content/uploads/2022/04/Child-Tax-Credit-Report-Final_Updated.pdf)).



## **TESTIMONY FROM THE DEMOCRATIC PARTY OF HAWAII**

### **SENATE COMMITTEE ON HEALTH AND HUMAN SERVICES**

**MARCH 18, 2024**

**HB 1662, HD 1, RELATING TO A CHILD TAX CREDIT**

**POSITION: SUPPORT**

The Democratic Party of Hawai'i **supports** HB 1662, HD 1, relating to a child tax credit. Pursuant to the “Economic Justice and Labor” section of the official Democratic Party of Hawai'i platform, the party supports “policies that circulate currency through our economy, helping businesses to thrive, including tax policy that lessens the tax burden of low- and middle-income earners and increases the tax burden of high-income earners and the wealthy. We support government investments of tax revenue in community development, government anti-poverty programs, and the transition to a sustainable, green economy.”

Raising children is expensive. Recent reports show that the cost of raising a child is over \$200,000 throughout the child's lifetime. The American Rescue Plan Act of 2021 increased the federal child tax credit from \$2,000 to \$3,600 for qualifying children under age six, and \$3,000 for other qualifying children under age eighteen, while allowing the credit to be distributed monthly.

Sadly, the provisions of the American Rescue Plan that strengthened the child tax credit expired at the end of 2021, despite lifting millions of families and their children out of poverty. The expanded credit has not yet been restored by Congress. In the face of federal inaction to maintain a robust child tax credit, states have a responsibility to enact policies that assist working families with children in meeting their basic needs.

According to the National Conference of State Legislatures, twelve other jurisdictions have enacted a state child tax credit. State laws vary regarding refundability and how child tax credits are calculated. The two primary approaches are either establishing a fixed limit or a percentage of the federal child tax credit. The fixed limit for state child tax credits ranges from \$75 to \$1,000 per child. The percentage for state child tax credits range from five per cent to thirty-three per cent of the federal child tax credit. This proposal would establish a refundable child tax credit of \$650 per child, a huge boost for working parents.

Furthermore, the child tax credit is a boon to the business sector. In November of 2022, the Economic Security Project released a report that stated:

Monthly Child Tax Credit payments made it easier for recipients to work. In one national survey, one-quarter of respondents reported that the monthly payments made it easier for them to engage in paid work or work more hours. Black respondents were twice as likely as white respondents to say so, and lower-income respondents were more likely to say so than higher-income counterparts...The Child Tax Credit creates jobs and encourages entrepreneurship. Support from these tax credits puts more money into local economies and helps burgeoning business owners by helping cover some of the costs of food, child care, and gas allowing more freedom to take a risk. According to recipient data, 21.3 percent of former tax credit recipients were either currently running their own business or planning to start one. The Niskanen Center found that extending the Child Tax Credit for a year would support the equivalent of 500,000 private-sector jobs.

Our keiki are our most precious resource. As our islands continue to struggle with the nation's highest overall cost of living, passing this measure would ensure that working families have the financial resources that they need to help their children succeed.

Mahalo nui loa,

**Kris Coffield**

*Co-Chair, Legislative Committee*

(808) 679-7454

kriscoffield@gmail.com

**Abby Simmons**

*Co-Chair, Legislative Committee*

(808) 352-6818

abbyalana808@gmail.com



## **HOUSE BILL 1662, HD1, RELATING TO A CHILD TAX CREDIT**

MARCH 18, 2024 · HHS HEARING

**POSITION:** Support.

**RATIONALE:** The Democratic Party of Hawai'i Education Caucus **supports** HB 1662, HD1, relating to a child tax credit, which establishes a refundable child tax credit.

Raising children is expensive. Recent reports show that the cost of raising a child is over \$200,000 throughout the child's lifetime. The American Rescue Plan Act of 2021 increased the federal child tax credit from \$2,000 to \$3,600 for qualifying children under age six, and \$3,000 for other qualifying children under age eighteen, while allowing the credit to be distributed monthly.

Sadly, the provisions of the American Rescue Plan that strengthened the child tax credit expired at the end of 2021, despite lifting millions of families and their children out of poverty. The expanded credit has not yet been restored by Congress. In the face of federal inaction to maintain a robust child tax credit, states have a responsibility to enact policies that assist working families with children in meeting their basic needs.

According to the National Conference of State Legislatures, twelve other jurisdictions have enacted a state child tax credit. State laws vary regarding refundability and how child tax credits are calculated. The two primary approaches are either establishing a fixed limit or a percentage of the federal child tax credit. The fixed limit for state child tax credits ranges from \$75 to \$1,000

per child. The percentage for state child tax credits range from five per cent to thirty-three per cent of the federal child tax credit. This proposal would establish a refundable child tax credit of \$650 per child, a huge boost for working parents.

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Our keiki are our most precious resource. As our islands continue to struggle with the nation's highest overall cost of living, passing this measure would ensure that working families have the financial resources that they need to help their children succeed.

**Kris Coffield · Chairperson, DPH Education Caucus · (808) 679-7454 · [kriscoffield@gmail.com](mailto:kriscoffield@gmail.com)**



TESTIMONY FROM THE DEMOCRATIC PARTY OF HAWAI'I LABOR CAUCUS  
SENATE COMMITTEE ON HEALTH AND HUMAN SERVICES · MARCH 18, 2024  
HB 1662, HD1, RELATING TO A CHILD TAX CREDIT

POSITION: SUPPORT

The Democratic Party of Hawai'i Labor Caucus **supports** HB 1662, HD1, relating to a child tax credit, which establishes a refundable child tax credit.

Raising children is expensive. Recent reports show that the cost of raising a child is over \$200,000 throughout the child's lifetime. The American Rescue Plan Act of 2021 increased the federal child tax credit from \$2,000 to \$3,600 for qualifying children under age six, and \$3,000 for other qualifying children under age eighteen, while allowing the credit to be distributed monthly.

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Our keiki are our most precious resource. As our islands continue to struggle with the nation's highest overall cost of living, passing this measure would ensure that working families have the financial resources that they need to help their children succeed.

Mahalo,

**Jason Bradshaw**

*Chairperson, Democratic Party of Hawai'i Labor Caucus*



## HB 1662, HD1, RELATING TO A CHILD TAX CREDIT

MARCH 18, 2024 · HHS HEARING

**POSITION:** Support.

**RATIONALE:** Imua Alliance supports HB 1662, HD1, relating to a child tax credit, which establishes a refundable child tax credit.

Raising children is expensive. Recent reports show that the cost of raising a child is over \$200,000 throughout the child's lifetime. The American Rescue Plan Act of 2021 increased the federal child tax credit from \$2,000 to \$3,600 for qualifying children under age six, and \$3,000 for other qualifying children under age eighteen, while allowing the credit to be distributed monthly.

Sadly, the provisions of the American Rescue Plan that strengthened the child tax credit expired at the end of 2021, despite lifting millions of families and their children out of poverty. The expanded credit has not yet been restored by Congress. In the face of federal inaction to maintain a robust child tax credit, states have a responsibility to enact policies that assist working families with children in meeting their basic needs.

According to the National Conference of State Legislatures, twelve other jurisdictions have enacted a state child tax credit. State laws vary regarding refundability and how child tax credits are calculated. The two primary approaches are either establishing a fixed limit or a percentage of the federal child tax credit. The fixed limit for state child tax credits ranges from \$75 to \$1,000 per child. The percentage for state child tax credits range from five per cent to thirty-three per cent

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Our keiki are our most precious resource. As our islands continue to struggle with the nation's highest overall cost of living, passing this measure would ensure that working families have the financial resources that they need to help their children succeed.

**Kris Coffield · Executive Director, Imua Alliance · (808) 679-7454 · [kris@imuaalliance.org](mailto:kris@imuaalliance.org)**

# TAX FOUNDATION OF HAWAII

126 Queen Street, Suite 305

Honolulu, Hawaii 96813 Tel. 536-4587

SUBJECT: INCOME, Establish Refundable Child Tax Credit

BILL NUMBER: HB 1662 HD 1

INTRODUCED BY: House Committee on Finance

EXECUTIVE SUMMARY: Establishes a refundable child tax credit for taxable years beginning after 12/31/2024.

SYNOPSIS: Adds a new section to chapter 235, HRS, to establish a child tax credit.

The amount of the credit varies with the AGI of the qualifying individual taxpayer(s), as follows:

Adjusted gross income	Credit per dependent under 18
<b>Under \$40,000</b>	[\$unspecified]
<b>\$40,000 under \$47,500</b>	[\$unspecified]
<b>\$47,500 under \$55,000</b>	[\$unspecified]
<b>\$55,000 under \$62,500</b>	[\$unspecified]
<b>\$62,500 under \$70,000</b>	[\$unspecified]
<b>\$70,000 under \$77,500</b>	[\$unspecified]
<b>\$77,500 under \$85,000</b>	[\$unspecified]
<b>\$85,000 under \$92,500</b>	[\$unspecified]
<b>\$92,500 under \$100,000</b>	[\$unspecified]
<b>\$100,000 under \$115,000</b>	[\$unspecified]
<b>\$115,000 and over</b>	[\$unspecified]

The credit is refundable.

All claims, including amended claims, for a tax credit under this section shall be filed on or before the end of the twelfth month following the close of the taxable year for which the credit may be claimed. Failure to comply with the foregoing provision shall constitute a waiver of the right to claim the credit.

No credit shall be allowed for the next two years after a final administrative or judicial decision disallowing the taxpayer's claim for credit for reasons other than fraud. If the disallowance is due to fraud, the disallowance period is 10 years.

Defines "qualifying individual taxpayer" as one who (1) files a federal income tax return for the taxable year claiming the child tax credit under section 24 of the Internal Revenue Code; and (2) files a Hawaii income tax return using the same filing status used on the taxpayer's federal income tax return for the taxable year and claiming the same dependents claimed on the federal income tax return for the taxable year.

EFFECTIVE DATE: July 1, 3000; applies to taxable years beginning after December 31, 2024.

STAFF COMMENTS: The tax system is there to raise revenue to keep the government moving. Using the tax system to shape social policy merely throws the revenue raising system out of whack, making the system less than reliable as there is no way to determine how many taxpayers will avail themselves of the credit and in what amount.

Furthermore, tax credits are nothing more than the expenditure of public dollars, but out the back door. If, in fact, these dollars were subject to the appropriation process, would taxpayers be as generous about the expenditure of these funds when our kids are roasting in the public school classrooms, there isn't enough money for relief for residents displaced by wildfires, or our state hospitals are on the verge of collapse, overtaxed by the pandemic?

Next, as a policy matter, lawmakers might prefer that the recipient of the refund not use the money obtained on certain things, illegal drugs for example. But the tax system contains no way of restricting the uses of a refund check; other departments do have systems in place to give some assurance that the payment will go toward legitimate living expenses such as groceries (EBT, for example). Simply put, the Department of Taxation is built to take money in, not give it out. There are other agencies better equipped to give out benefits to those needing them.

Rather than increase complexity of the system by adding credit upon credit, consideration should be given to rate relief and bracket relief. People now making money at the federal poverty line are in the *fifth* bracket from the bottom. The better solution is to get such people out of the tax system entirely. They receive peace of mind because they don't have to worry about tax returns, and the Department doesn't have to worry about processing those returns (or expend the considerable administrative costs needed to do so). If additional relief to people is considered desirable, it can be delivered through the agencies that are better equipped to do so.

Digested: 3/13/2024



# HAWAII WORKERS CENTER

Defending and Respecting the workers of  
Hawaii'i

**LATE**

(503) WORKERS ☎  
(503) 967- 5377 ☎

[hawaiiworkerscenter@gmail.com](mailto:hawaiiworkerscenter@gmail.com) ✉

Mail: 2252 Puna St., Honolulu, HI 96817 ✉

[hawaiiworkerscenter.org](http://hawaiiworkerscenter.org) 🌐

March 17, 2024

Hawaii State Senate  
Committee on Health and Human Services  
Senator Joy A. San Buenaventura, Chair  
Senator Henry J.C. Aquino, Vice Chair

Executive Board  
Committee

Rev. Sam Domingo  
Board Chair

Mary Ochs  
Vice Chair

Dr. Arcelita Imasa  
Secretary

John Witeck  
Treasurer

Board Members

Yoko Liriano

Nanea Lo

Innocenta Sound-Kikku

Ray Catania

Justin Jansen

Joli Tokusato

Leyton Torda

Kami Yamamoto

Executive Director  
Sergio Alcubilla III, Esq.

## RE: STRONG SUPPORT HB 1662 HD 1 RELATING TO A CHILD TAX CREDIT

Dear Chair Sen. San Buenaventura, Vice-Chair Sen. Aquino, and Members of the  
Committee on Health and Human Services:

The Hawaii Workers Center (HWC) envisions a Hawaii in which all workers are  
empowered to exercise their right to organize for their social, economic and political well-  
being. It is a resource of information, education, training and organizing for Hawaii's  
workers.

The HWC stands in strong support of H.B. 1662 HD 1 which establishes a refundable child  
tax credit starting in 2025.

The refundable child tax credit will put money back in the hands of our hardworking  
families to be able to pay for childcare, housing, education, food and so many other  
expenses that make living in Hawaii so challenging for our families. Families are simply  
leaving the state. Since 2020, we have had a population loss of 36,789 people leaving the  
state due to the high cost of living.

The cost to the state is staggering: \$185 million in lost personal income and GET revenue  
and \$61.8 million annually in lost tax revenue. For so many working families, the math no  
longer makes sense to stay here in Hawaii. This child tax credit seeks to reverse this trend  
as it impacts nearly 60% of all children living in Hawaii. Most important, it gives our most  
struggling families a fighting chance to make it here.

We ask that you please pass and support H.B. 1662 HD 1.

Sincerely,

Sergio Alcubilla  
Executive Director

**HB-1662-HD-1**

Submitted on: 3/12/2024 7:35:45 PM

Testimony for HHS on 3/18/2024 1:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Will Caron	Individual	Support	Written Testimony Only

Comments:

Investing in the well-being of Hawai‘i’s children is essential to the creation of a prosperous and sustainable future. Since 1997, the federal Child Tax Credit (CTC) has been a lifeline for working families. The American Rescue Plan Act of 2021 expanded the federal CTC, lifting an additional 2.9 million children across the U.S. out of poverty.

However, Congress failed to reauthorize the credit's expansion, and the national child poverty rate more than doubled as a result. This demonstrates how effective the CTC is at cutting childhood poverty, and how critical it is for the livelihoods of working families with kids.

That's important because research shows that children raised in financially stable households have better educational outcomes, improved health, and higher incomes later in life. These benefits are felt across multiple generations, and across all of society.

In the face of continued federal inaction, 14 states have adopted their own CTCs to fill in the gap. Hawai‘i should become the 15th. Please pass this bill to provide the financial security that local ‘ohana need to thrive on our shores.

**HB-1662-HD-1**

Submitted on: 3/12/2024 11:55:58 PM

Testimony for HHS on 3/18/2024 1:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Christy MacPherson	Individual	Support	Written Testimony Only

Comments:

Aloha Chair San Buenaventura, Vice Chair Aquino, and members of the Senate Committee on Health and Human Services,

I am in **STRONG SUPPORT** of HB1662 HD1. The Child Tax Credit (or, Keiki Credit) is a necessity for our local ohana who are struggling more than ever to pay for their rent, food, electricity, car insurance, gas, bus passes, toiletries, school supplies, and everything else that they need. These are things that some of us take for granted but with our current economy, it's really a miracle that our 'ohana can survive here at all.

This refundable credit would put money directly into their hands and has been proven to reduce child poverty during the pandemic. The focus right now is on supporting the people of Lahaina, and this credit would certainly help *many* of their 'ohana as well as others across our state.

Mahalo for your consideration.

**HB-1662-HD-1**

Submitted on: 3/13/2024 8:15:05 AM

Testimony for HHS on 3/18/2024 1:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Marilyn Mick	Individual	Support	Written Testimony Only

Comments:

Aloha,

Investing in the well-being of Hawai‘i’s children is essential to the creation of a prosperous and sustainable future. Since 1997, the federal Child Tax Credit (CTC) has been a lifeline for working families. The American Rescue Plan Act of 2021 expanded the federal CTC, lifting an additional 2.9 million children across the U.S. out of poverty.

However, Congress failed to reauthorize the credit's expansion, and the national child poverty rate more than doubled as a result. This demonstrates how effective the CTC is at cutting childhood poverty, and how critical it is for the livelihoods of working families with kids.

That's important because research shows that children raised in financially stable households have better educational outcomes, improved health, and higher incomes later in life. These benefits are felt across multiple generations, and across all of society.

In the face of continued federal inaction, 14 states have adopted their own CTCs to fill in the gap. Hawai‘i should become the 15th.

Please pass this bill to provide the financial security that local ‘ohana need to thrive on our shores.

Mahalo, Marilyn Mick, Honolulu

**HB-1662-HD-1**

Submitted on: 3/13/2024 9:27:37 AM

Testimony for HHS on 3/18/2024 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Nanea Lo	Individual	Support	Written Testimony Only

Comments:

Hello Chair San Buenaventura, Vice Chair Aquino, and Honorable Members of the Committee,

I am writing in strong support of House Bill 1662 HD1, which relates to a child tax credit and refundable tax care credit. This bill represents a crucial step towards supporting working families in Hawai‘i and addressing the economic challenges they face, particularly in caring for their children.

The COVID-19 pandemic has highlighted the inequities and vulnerabilities within our society, particularly for low-income families. Many working parents are struggling to make ends meet while also ensuring the well-being and care of their children. House Bill 1662 HD1 offers a meaningful solution by providing a child tax credit and refundable tax care credit, which will directly benefit these families.

By providing financial assistance through tax credits, this bill will alleviate the financial burdens faced by working families, enabling them to better afford essential needs such as childcare, education, and healthcare for their children. Additionally, the refundable nature of the tax credits ensures that even families with low or no tax liability can benefit, making it a truly inclusive measure.

Investing in our children is investing in the future of Hawai‘i. By supporting House Bill 1662 HD1, we can ensure that all children have access to the resources and opportunities they need to thrive. Moreover, this bill aligns with Hawai‘i's values of equity, compassion, and support for working families.

In conclusion, we urge you to support House Bill 1662 HD1 and prioritize the well-being of Hawai‘i's families and children. This bill represents a crucial step towards building a more equitable and prosperous future for all residents of our state.

me ke aloha ‘āina,

Nanea Lo, Mō'ili'ili, O'ahu

**HB-1662-HD-1**

Submitted on: 3/13/2024 11:12:39 AM

Testimony for HHS on 3/18/2024 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Laura Toterò	Individual	Support	Written Testimony Only

Comments:

Aloha Chair San Buenaventura, Vice Chair Aquino, and members of the Senate committee,

My name is Laura Toterò. I've been a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. **I strongly support HB 1662 HD1**, relating to a child tax credit.

Investing in the well-being of Hawai'i's children is essential to the creation of a prosperous and sustainable future. The American Rescue Plan Act of 2021 increased the federal child tax credit and lifted millions of families and their children out of poverty. As the economy reeled from the pandemic in 2021, a one-year expansion of the child tax credit led to a historic 46 percent decline in the U.S. child poverty rate, dropping from 9.7 percent to 5.2 percent.

Yet, Congress failed to reauthorize the credit's expansion. Since its expiration, many families with children have seen a reversal of fortune directly attributable to the loss of the credit—including lower disposable income and increased poverty, food hardship, and financial strain—posing an ongoing challenge for families nationwide. New census data shows a dramatic reversal, with the rate of children in poverty skyrocketing to 12.4 percent in 2022. That's higher than pre-pandemic levels. In the face of federal inaction, states must enact policies that assist working families with children in meeting their basic needs. At least twelve other jurisdictions have implemented a state child tax credit. The local working families of Hawai'i desperately need the financial security that HB 1662 HD1 provides.

**I strongly support HB 1662 HD1. I hope your committee will do the same.** Thank you for the opportunity to testify.

In Solidarity,

Laura Toterò

**HB-1662-HD-1**

Submitted on: 3/13/2024 10:13:29 AM

Testimony for HHS on 3/18/2024 1:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Shay Chan Hodges	Individual	Support	Written Testimony Only

Comments:

Investing in the well-being of Hawai‘i’s children is essential to the creation of a prosperous and sustainable future. Since 1997, the federal Child Tax Credit (CTC) has been a lifeline for working families. The American Rescue Plan Act of 2021 expanded the federal CTC, lifting an additional 2.9 million children across the U.S. out of poverty.

However, Congress failed to reauthorize the credit's expansion, and the national child poverty rate more than doubled as a result. This demonstrates how effective the CTC is at cutting childhood poverty, and how critical it is for the livelihoods of working families with kids.

That's important because research shows that children raised in financially stable households have better educational outcomes, improved health, and higher incomes later in life. These benefits are felt across multiple generations, and across all of society.

In the face of continued federal inaction, 14 states have adopted their own CTCs to fill in the gap. Hawai‘i should become the 15th. Please pass this bill to provide the financial security that local ‘ohana need to thrive on our shores.

**HB-1662-HD-1**

Submitted on: 3/13/2024 11:31:10 AM

Testimony for HHS on 3/18/2024 1:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Keahi Kuikahi	Individual	Support	Written Testimony Only

Comments:

Aloha Chair San Buenaventura, Vice Chair Aquino, and members of the Senate committee,

My name is Keahi S Kuikahi. I've been a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. I strongly support HB 1662 HD1, relating to a child tax credit.

Investing in the well-being of Hawai'i's children is essential to the creation of a prosperous and sustainable future. The American Rescue Plan Act of 2021 increased the federal child tax credit and lifted millions of families and their children out of poverty. As the economy reeled from the pandemic in 2021, a one-year expansion of the child tax credit led to a historic 46 percent decline in the U.S. child poverty rate, dropping from 9.7 percent to 5.2 percent.

Yet, Congress failed to reauthorize the credit's expansion. Since its expiration, many families with children have seen a reversal of fortune directly attributable to the loss of the credit—including lower disposable income and increased poverty, food hardship, and financial strain—posing an ongoing challenge for families nationwide. New census data shows a dramatic reversal, with the rate of children in poverty skyrocketing to 12.4 percent in 2022. That's higher than pre-pandemic levels. In the face of federal inaction, states must enact policies that assist working families with children in meeting their basic needs. At least twelve other jurisdictions have implemented a state child tax credit. The local working families of Hawai'i desperately need the financial security that HB 1662 HD1 provides.

I strongly support HB 1662 HD1. I hope your committee will do the same. Thank you for the opportunity to testify.

In Solidarity,

Keahi S Kuikahi

**HB-1662-HD-1**

Submitted on: 3/13/2024 12:18:04 PM

Testimony for HHS on 3/18/2024 1:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Jessie L Gonsalves	Individual	Support	Written Testimony Only

Comments: Investing in the well-being of Hawai‘i's children is essential to the creation of a prosperous and sustainable future. Since 1997, the federal Child Tax Credit (CTC) has been a lifeline for working families. The American Rescue Plan Act of 2021 expanded the federal CTC, lifting an additional 2.9 million children across the U.S. out of poverty. However, Congress failed to reauthorize the credit's expansion, and the national child poverty rate more than doubled as a result. This demonstrates how effective the CTC is at cutting childhood poverty, and how critical it is for the livelihoods of working families with kids. That's important because research shows that children raised in financially stable households have better educational outcomes, improved health, and higher incomes later in life. These benefits are felt across multiple generations, and across all of society. In the face of continued federal inaction, 14 states have adopted their own CTCs to fill in the gap. Hawai‘i should become the 15th. Please pass this bill to provide the financial security that local ‘ohana need to thrive on our shores.

**HB-1662-HD-1**

Submitted on: 3/13/2024 2:02:56 PM

Testimony for HHS on 3/18/2024 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Jessica Cole	Individual	Support	Written Testimony Only

Comments:

Aloha Chair San Buenaventura, Vice Chair Aquino, and members of the Senate committee,

My name is Jessica Cole. I've been a member of both IATSE Local 665 and Teamsters 996, both the unions representing technicians, artisans, drivers and location managers in the entertainment industry in Hawai'i. **I strongly support HB 1662 HD1**, relating to a child tax credit.

Investing in the well-being of Hawai'i's children is essential to the creation of a prosperous and sustainable future. The American Rescue Plan Act of 2021 increased the federal child tax credit and lifted millions of families and their children out of poverty. As the economy reeled from the pandemic in 2021, a one-year expansion of the child tax credit led to a historic 46 percent decline in the U.S. child poverty rate, dropping from 9.7 percent to 5.2 percent.

Yet, Congress failed to reauthorize the credit's expansion. Since its expiration, many families with children have seen a reversal of fortune directly attributable to the loss of the credit—including lower disposable income and increased poverty, food hardship, and financial strain—posing an ongoing challenge for families nationwide. New census data shows a dramatic reversal, with the rate of children in poverty skyrocketing to 12.4 percent in 2022. That's higher than pre-pandemic levels. In the face of federal inaction, states must enact policies that assist working families with children in meeting their basic needs. At least twelve other jurisdictions have implemented a state child tax credit. The local working families of Hawai'i desperately need the financial security that HB 1662 HD1 provides.

**I strongly support HB 1662 HD1. I hope your committee will do the same.** Thank you for the opportunity to testify.

In Solidarity,

Jessica Cole

**HB-1662-HD-1**

Submitted on: 3/13/2024 2:53:51 PM

Testimony for HHS on 3/18/2024 1:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Isis Usborne	Individual	Support	Written Testimony Only

Comments:

Aloha Committee Members,

Investing in the well-being of Hawai‘i’s children is essential to the creation of a prosperous and sustainable future. Since 1997, the federal Child Tax Credit (CTC) has been a lifeline for working families. The American Rescue Plan Act of 2021 expanded the federal CTC, lifting an additional 2.9 million children across the U.S. out of poverty.

However, Congress failed to reauthorize the credit's expansion, and the national child poverty rate more than doubled as a result. This demonstrates how effective the CTC is at cutting childhood poverty, and how critical it is for the livelihoods of working families with kids.

That's important because research shows that children raised in financially stable households have better educational outcomes, improved health, and higher incomes later in life. These benefits are felt across multiple generations, and across all of society.

In the face of continued federal inaction, 14 states have adopted their own CTCs to fill in the gap. Hawai‘i should become the 15th. Please pass this bill to provide the financial security that local ‘ohana need to thrive on our shores.

Mahalo,

- Isis Usborne, 96815

**HB-1662-HD-1**

Submitted on: 3/13/2024 3:22:41 PM

Testimony for HHS on 3/18/2024 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Ron Evans	Individual	Support	Written Testimony Only

Comments:

Aloha Chair San Buenaventura, Vice Chair Aquino, and members of the Senate committee,

My name is Ron Evans. I've been a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. **I strongly support HB 1662 HD1**, relating to a child tax credit.

Investing in the well-being of Hawai'i's children is essential to the creation of a prosperous and sustainable future. The American Rescue Plan Act of 2021 increased the federal child tax credit and lifted millions of families and their children out of poverty. As the economy reeled from the pandemic in 2021, a one-year expansion of the child tax credit led to a historic 46 percent decline in the U.S. child poverty rate, dropping from 9.7 percent to 5.2 percent.

Yet, Congress failed to reauthorize the credit's expansion. Since its expiration, many families with children have seen a reversal of fortune directly attributable to the loss of the credit—including lower disposable income and increased poverty, food hardship, and financial strain—posing an ongoing challenge for families nationwide. New census data shows a dramatic reversal, with the rate of children in poverty skyrocketing to 12.4 percent in 2022. That's higher than pre-pandemic levels. In the face of federal inaction, states must enact policies that assist working families with children in meeting their basic needs. At least twelve other jurisdictions have implemented a state child tax credit. The local working families of Hawai'i desperately need the financial security that HB 1662 HD1 provides.

**I strongly support HB 1662 HD1. I hope your committee will do the same.** Thank you for the opportunity to testify.

In Solidarity,

Ron Evans

**HB-1662-HD-1**

Submitted on: 3/13/2024 8:47:37 PM

Testimony for HHS on 3/18/2024 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Kapala Novikoff	Individual	Support	Written Testimony Only

Comments:

Aloha Chair San Buenaventura, Vice Chair Aquino, and members of the Senate committee,

My name is Kapala Novikoff. I am a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. **I strongly support HB 1662 HD1**, relating to a child tax credit.

Investing in the well-being of Hawai'i's children is essential to the creation of a prosperous and sustainable future. The American Rescue Plan Act of 2021 increased the federal child tax credit and lifted millions of families and their children out of poverty. As the economy reeled from the pandemic in 2021, a one-year expansion of the child tax credit led to a historic 46 percent decline in the U.S. child poverty rate, dropping from 9.7 percent to 5.2 percent.

Yet, Congress failed to reauthorize the credit's expansion. Since its expiration, many families with children have seen a reversal of fortune directly attributable to the loss of the credit—including lower disposable income and increased poverty, food hardship, and financial strain—posing an ongoing challenge for families nationwide. New census data shows a dramatic reversal, with the rate of children in poverty skyrocketing to 12.4 percent in 2022. That's higher than pre-pandemic levels. In the face of federal inaction, states must enact policies that assist working families with children in meeting their basic needs. At least twelve other jurisdictions have implemented a state child tax credit. The local working families of Hawai'i desperately need the financial security that HB 1662 HD1 provides.

**I strongly support HB 1662 HD1. I hope your committee will do the same.** Thank you for the opportunity to testify.

In Solidarity,

Kapala Novikoff

**HB-1662-HD-1**

Submitted on: 3/13/2024 11:23:56 PM

Testimony for HHS on 3/18/2024 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Brandon Tapati	Individual	Support	Written Testimony Only

Comments:

Aloha Chair San Buenaventura, Vice Chair Aquino, and members of the Senate committee,

My name is Brandon Tapati I've been a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. **I strongly support HB 1662 HD1**, relating to a child tax credit.

Investing in the well-being of Hawai'i's children is essential to the creation of a prosperous and sustainable future. The American Rescue Plan Act of 2021 increased the federal child tax credit and lifted millions of families and their children out of poverty. As the economy reeled from the pandemic in 2021, a one-year expansion of the child tax credit led to a historic 46 percent decline in the U.S. child poverty rate, dropping from 9.7 percent to 5.2 percent.

Yet, Congress failed to reauthorize the credit's expansion. Since its expiration, many families with children have seen a reversal of fortune directly attributable to the loss of the credit—including lower disposable income and increased poverty, food hardship, and financial strain—posing an ongoing challenge for families nationwide. New census data shows a dramatic reversal, with the rate of children in poverty skyrocketing to 12.4 percent in 2022. That's higher than pre-pandemic levels. In the face of federal inaction, states must enact policies that assist working families with children in meeting their basic needs. At least twelve other jurisdictions have implemented a state child tax credit. The local working families of Hawai'i desperately need the financial security that HB 1662 HD1 provides.

**I strongly support HB 1662 HD1. I hope your committee will do the same.** Thank you for the opportunity to testify.

In Solidarity,

Brandon Tapati

**HB-1662-HD-1**

Submitted on: 3/14/2024 4:54:29 AM

Testimony for HHS on 3/18/2024 1:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Raimar Bylaardt II	Individual	Support	Written Testimony Only

Comments:



**HB-1662-HD-1**

Submitted on: 3/14/2024 6:21:50 AM

Testimony for HHS on 3/18/2024 1:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Tracen Otani	Individual	Support	Written Testimony Only

Comments:

Aloha Chair San Buenaventura, Vice Chair Aquino, and members of the Senate committee,

My name is Tracen Otani. I've been a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. I strongly support HB 1662 HD1, relating to a child tax credit.

Investing in the well-being of Hawai'i's children is essential to the creation of a prosperous and sustainable future. The American Rescue Plan Act of 2021 increased the federal child tax credit and lifted millions of families and their children out of poverty. As the economy reeled from the pandemic in 2021, a one-year expansion of the child tax credit led to a historic 46 percent decline in the U.S. child poverty rate, dropping from 9.7 percent to 5.2 percent.

Yet, Congress failed to reauthorize the credit's expansion. Since its expiration, many families with children have seen a reversal of fortune directly attributable to the loss of the credit—including lower disposable income and increased poverty, food hardship, and financial strain—posing an ongoing challenge for families nationwide. New census data shows a dramatic reversal, with the rate of children in poverty skyrocketing to 12.4 percent in 2022. That's higher than pre-pandemic levels. In the face of federal inaction, states must enact policies that assist working families with children in meeting their basic needs. At least twelve other jurisdictions have implemented a state child tax credit. The local working families of Hawai'i desperately need the financial security that HB 1662 HD1 provides.

I strongly support HB 1662 HD1. I hope your committee will do the same. Thank you for the opportunity to testify.

In Solidarity,

Tracen Otani

**HB-1662-HD-1**

Submitted on: 3/14/2024 7:41:57 AM

Testimony for HHS on 3/18/2024 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Catherine Valdovino	Individual	Support	Written Testimony Only

Comments:

Aloha Chair San Buenaventura, Vice Chair Aquino, and members of the Senate committee,

My name is Catherine Valdovino. I've been a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. **I strongly support HB 1662 HD1**, relating to a child tax credit.

Investing in the well-being of Hawai'i's children is essential to the creation of a prosperous and sustainable future. The American Rescue Plan Act of 2021 increased the federal child tax credit and lifted millions of families and their children out of poverty. As the economy reeled from the pandemic in 2021, a one-year expansion of the child tax credit led to a historic 46 percent decline in the U.S. child poverty rate, dropping from 9.7percent to 5.2 percent.

Yet, Congress failed to reauthorize the credit's expansion. Since its expiration, many families with children have seen a reversal of fortune directly attributable to the loss of the credit—including lower disposable income and increased poverty, food hardship, and financial strain—posing an ongoing challenge for families nationwide. New census data shows a dramatic reversal, with the rate of children in poverty skyrocketing to 12.4 percent in 2022. That's higher than pre-pandemic levels. In the face of federal inaction, states must enact policies that assist working families with children in meeting their basic needs. At least twelve other jurisdictions have implemented a state child tax credit. The local working families of Hawai'i desperately need the financial security that HB 1662 HD1 provides.

**I strongly support HB 1662 HD1. I hope your committee will do the same.** Thank you for the opportunity to testify.

In Solidarity,

Catherine Valdovino

**HB-1662-HD-1**

Submitted on: 3/14/2024 6:42:58 AM

Testimony for HHS on 3/18/2024 1:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Christopher Kaiakapu	Individual	Support	Written Testimony Only

Comments:

Aloha,

Investing in the well-being of Hawai‘i’s children is essential to the creation of a prosperous and sustainable future. Since 1997, the federal Child Tax Credit (CTC) has been a lifeline for working families. The American Rescue Plan Act of 2021 expanded the federal CTC, lifting an additional 2.9 million children across the U.S. out of poverty.

However, Congress failed to reauthorize the credit's expansion, and the national child poverty rate more than doubled as a result. This demonstrates how effective the CTC is at cutting childhood poverty, and how critical it is for the livelihoods of working families with kids.

That's important because research shows that children raised in financially stable households have better educational outcomes, improved health, and higher incomes later in life. These benefits are felt across multiple generations, and across all of society.

In the face of continued federal inaction, 14 states have adopted their own CTCs to fill in the gap. Hawai‘i should become the 15th. Please pass this bill to provide the financial security that local ‘ohana need to thrive on our shores.

Mahalo,

Chris Ka'iakapu

**HB-1662-HD-1**

Submitted on: 3/14/2024 9:30:20 AM

Testimony for HHS on 3/18/2024 1:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Fehren Jones	Individual	Support	Written Testimony Only

Comments:

Aloha my name is Fehren and I am in full support of HB1662. Our keiki always deserves best. Whatever tools our keiki can get to help them and their future, let them have!

Mahalo for allowing me to testify. Maika'i lā.

**HB-1662-HD-1**

Submitted on: 3/14/2024 10:57:14 AM

Testimony for HHS on 3/18/2024 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Zoltan corbett	Individual	Support	Written Testimony Only

Comments:

Aloha Chair San Buenaventura, Vice Chair Aquino, and members of the Senate committee,

My name is Zoltan corbett I've been a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. **I strongly support HB 1662 HD1**, relating to a child tax credit.

Investing in the well-being of Hawai'i's children is essential to the creation of a prosperous and sustainable future. The American Rescue Plan Act of 2021 increased the federal child tax credit and lifted millions of families and their children out of poverty. As the economy reeled from the pandemic in 2021, a one-year expansion of the child tax credit led to a historic 46 percent decline in the U.S. child poverty rate, dropping from 9.7 percent to 5.2 percent.

Yet, Congress failed to reauthorize the credit's expansion. Since its expiration, many families with children have seen a reversal of fortune directly attributable to the loss of the credit—including lower disposable income and increased poverty, food hardship, and financial strain—posing an ongoing challenge for families nationwide. New census data shows a dramatic reversal, with the rate of children in poverty skyrocketing to 12.4 percent in 2022. That's higher than pre-pandemic levels. In the face of federal inaction, states must enact policies that assist working families with children in meeting their basic needs. At least twelve other jurisdictions have implemented a state child tax credit. The local working families of Hawai'i desperately need the financial security that HB 1662 HD1 provides.

**I strongly support HB 1662 HD1. I hope your committee will do the same.** Thank you for the opportunity to testify.

In Solidarity,

Zoltan corbett

**HB-1662-HD-1**

Submitted on: 3/14/2024 10:58:44 AM

Testimony for HHS on 3/18/2024 1:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Vishakha corbett	Individual	Support	Written Testimony Only

Comments:

That little extra helps in this expensive state and inflation. Thank you

**HB-1662-HD-1**

Submitted on: 3/14/2024 12:37:26 PM

Testimony for HHS on 3/18/2024 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
kayceekaleofilm@gmail.com	Individual	Support	Written Testimony Only

Comments:

Aloha Chair San Buenaventura, Vice Chair Aquino, and members of the Senate committee,

My name is Kaycee Kaleo Phillips. I've been a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. **I strongly support HB 1662 HD1**, relating to a child tax credit.

Investing in the well-being of Hawai'i's children is essential to the creation of a prosperous and sustainable future. The American Rescue Plan Act of 2021 increased the federal child tax credit and lifted millions of families and their children out of poverty. As the economy reeled from the pandemic in 2021, a one-year expansion of the child tax credit led to a historic 46 percent decline in the U.S. child poverty rate, dropping from 9.7 percent to 5.2 percent.

Yet, Congress failed to reauthorize the credit's expansion. Since its expiration, many families with children have seen a reversal of fortune directly attributable to the loss of the credit—including lower disposable income and increased poverty, food hardship, and financial strain—posing an ongoing challenge for families nationwide. New census data shows a dramatic reversal, with the rate of children in poverty skyrocketing to 12.4 percent in 2022. That's higher than pre-pandemic levels. In the face of federal inaction, states must enact policies that assist working families with children in meeting their basic needs. At least twelve other jurisdictions have implemented a state child tax credit. The local working families of Hawai'i desperately need the financial security that HB 1662 HD1 provides.

**I strongly support HB 1662 HD1. I hope your committee will do the same.** Thank you for the opportunity to testify.

In Solidarity,

Kaycee Kaleo Phillips

**HB-1662-HD-1**

Submitted on: 3/14/2024 6:37:53 PM

Testimony for HHS on 3/18/2024 1:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Dianne Deauna	Individual	Support	Written Testimony Only

Comments:

Aloha Chair San Buenaventura, Vice Chair Aquino, and Members of the Health and Human Service Committee,

I'm Dianne Deauna, and I stand in strong support of HB 1662 HD 1 which establishes a refundable child tax credit starting in 2025.

Tax credits help to offset the astronomical cost of living in Hawai'i, and in particular, this "Keiki Cashback Tax Refund" would deliver this economic benefit to families with children. This bill would put money back in the hands of hardworking families, providing much needed funds for childcare, housing, education, food, among others. Pass HB 1662 HD 1 now, and give the children of Hawai'i a much better future.

**HB-1662-HD-1**

Submitted on: 3/15/2024 10:57:04 AM

Testimony for HHS on 3/18/2024 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Erin Stamos	Individual	Support	Written Testimony Only

Comments:

Aloha Chair San Buenaventura, Vice Chair Aquino, and members of the Senate committee,

My name is Erin Stamos and I am a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. As a working union member and a parent, **I strongly support HB 1662 HD1**, relating to a child tax credit.

Investing in the well-being of Hawai'i's children is essential to the creation of a prosperous and sustainable future. The American Rescue Plan Act of 2021 increased the federal child tax credit and lifted millions of families and their children out of poverty. As the economy reeled from the pandemic in 2021, a one-year expansion of the child tax credit led to a historic 46 percent decline in the U.S. child poverty rate, dropping from 9.7 percent to 5.2 percent.

Yet, Congress failed to reauthorize the credit's expansion. Since its expiration, many families with children have seen a reversal of fortune directly attributable to the loss of the credit—including lower disposable income and increased poverty, food hardship, and financial strain—posing an ongoing challenge for families nationwide. New census data shows a dramatic reversal, with the rate of children in poverty skyrocketing to 12.4 percent in 2022. That's higher than pre-pandemic levels. In the face of federal inaction, states must enact policies that assist working families with children in meeting their basic needs. At least twelve other jurisdictions have implemented a state child tax credit. The local working families of Hawai'i desperately need the financial security that HB 1662 HD1 provides.

**I strongly support HB 1662 HD1. I hope your committee will do the same.** Thank you for the opportunity to testify.

In Solidarity,

Erin Stamos

Pahoa, Hawai'i

**HB-1662-HD-1**

Submitted on: 3/15/2024 12:15:15 PM

Testimony for HHS on 3/18/2024 1:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Kencho Gurung	Individual	Support	Written Testimony Only

Comments:

Aloha Chair San Buenaventura, Vice Chair Aquino, and Members of the Committee,

My name is Kencho Gurung and I stand in strong support of HB1662 HD1

Tax credits help to offset the astronomical cost of living in Hawai‘i, and this "Keiki Cashback Tax Refund" would deliver this economic benefit to families with children. As the state with the most expensive cost of living in the country, this important bill would put money back in the hands of our hardworking families giving them funds to pay for childcare, housing, education, food and so many other expenses. With the expiration of the federal child tax credit and so many local families leaving their home state of Hawai‘i due to high costs, this support is needed now more than ever.

I ask that you please pass and support HB 1662 HD 1. Mahalo for your time and consideration.

Sincerely,

Kencho Gurung

**HB-1662-HD-1**

Submitted on: 3/15/2024 7:34:31 PM

Testimony for HHS on 3/18/2024 1:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
cori	Individual	Support	Written Testimony Only

Comments:

Aloha Chair San Buenaventura, Vice Chair Aquino, and Members of the Committee,

My name is Cori and I stand in strong support of HB 1662 HD 1 which establishes a refundable child tax credit starting in 2025.

Tax credits help to offset the astronomical cost of living in Hawai'i, and this "Keiki Cashback Tax Refund" would deliver this economic benefit to families with children. As the state with the most expensive cost of living in the country, this important bill would put money back in the hands of our hardworking families giving them funds to pay for childcare, housing, education, food and so many other expenses. With the expiration of the federal child tax credit and so many local families leaving their home state of Hawai'i due to high costs, this support is needed now more than ever.

I ask that you please pass and support HB 1662 HD 1. Mahalo for your time and consideration.

Sincerely,

Cori Farrow

**HB-1662-HD-1**

Submitted on: 3/16/2024 8:54:33 PM

Testimony for HHS on 3/18/2024 1:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Mike Golojuch, Sr.	Individual	Support	Written Testimony Only

Comments:

I support HB 1662. Please pass this bill.

Mike Golojuch, Sr.

**HB-1662-HD-1**

Submitted on: 3/17/2024 12:01:29 PM

Testimony for HHS on 3/18/2024 1:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Larisa Patrick	Individual	Support	Written Testimony Only

Comments:

Aloha,

My name is Larisa, I am a mother of two keiki here on Oahu. I currently work part time at Target, while my husband works full time at Costco. We do not have our children in childcare or school, as they are too young for school and childcare is way too expensive for us. Most of the time I am home with my kids then I go work at night when they sleep. It is the only and best way to make enough money to get food and pay hospital bills. As seen during the pandemic, any extra cushion given to families with keiki helped substantially. That is why I am in support of this bill going forward and for our child tax credit be increased. Those of us who work do not qualify for any kind of welfare, so it is important we can get as much as we can back from this tax credit. It will help my family so much, especially with all the expenses my two toddlers rack up. They are at the age where new clothing is a constant thing and they eat real people food now, not just milk. Please consider pushing this bill forward.

Mahalo Nui Loa for your time, have a blessed day. Aloha!

**HB-1662-HD-1**

Submitted on: 3/16/2024 10:32:22 PM

Testimony for HHS on 3/18/2024 1:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Maki Morinoue	Individual	Support	Written Testimony Only

Comments:

Aloha

Please pass this.

This can be extremely supportive when most of our public schools are if not all, Title 1 schools.

Mahalo

Maki Morinoue

Holualoa, Hawai'i Island

96725

**HB-1662-HD-1**

Submitted on: 3/17/2024 10:47:59 AM

Testimony for HHS on 3/18/2024 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Thomas h. Penny	Individual	Support	Written Testimony Only

Comments:

My name is Thomas H. Penny. I've been a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. **I strongly support HB 1662 HD1**, relating to a child tax credit.

Investing in the well-being of Hawai'i's children is essential to the creation of a prosperous and sustainable future. The American Rescue Plan Act of 2021 increased the federal child tax credit and lifted millions of families and their children out of poverty. As the economy reeled from the pandemic in 2021, a one-year expansion of the child tax credit led to a historic 46 percent decline in the U.S. child poverty rate, dropping from 9.7 percent to 5.2 percent.

Yet, Congress failed to reauthorize the credit's expansion. Since its expiration, many families with children have seen a reversal of fortune directly attributable to the loss of the credit—including lower disposable income and increased poverty, food hardship, and financial strain—posing an ongoing challenge for families nationwide. New census data shows a dramatic reversal, with the rate of children in poverty skyrocketing to 12.4 percent in 2022. That's higher than pre-pandemic levels. In the face of federal inaction, states must enact policies that assist working families with children in meeting their basic needs. At least twelve other jurisdictions have implemented a state child tax credit. The local working families of Hawai'i desperately need the financial security that HB 1662 HD1 provides.

**I strongly support HB 1662 HD1. I hope your committee will do the same.** Thank you for the opportunity to testify.

In Solidarity, Thomas H. Penny

**LATE**

**HB-1662-HD-1**

Submitted on: 3/18/2024 4:03:54 AM

Testimony for HHS on 3/18/2024 1:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Waipakawiwoole Parker	Individual	Support	Written Testimony Only

Comments:

Aloha Chair San Buenaventura, Vice Chair Aquino, and members of the Senate committee,

My name is Waipakawiwoole Parker. I've been a member of IATSE Local 665, the union representing technicians and artisans in the entertainment industry in Hawai'i. I strongly support HB 1662 HD1, relating to a child tax credit.

Investing in the well-being of Hawai'i's children is essential to the creation of a prosperous and sustainable future. The American Rescue Plan Act of 2021 increased the federal child tax credit and lifted millions of families and their children out of poverty. As the economy reeled from the pandemic in 2021, a one-year expansion of the child tax credit led to a historic 46 percent decline in the U.S. child poverty rate, dropping from 9.7 percent to 5.2 percent.

Yet, Congress failed to reauthorize the credit's expansion. Since its expiration, many families with children have seen a reversal of fortune directly attributable to the loss of the credit—including lower disposable income and increased poverty, food hardship, and financial strain—posing an ongoing challenge for families nationwide. New census data shows a dramatic reversal, with the rate of children in poverty skyrocketing to 12.4 percent in 2022. That's higher than pre-pandemic levels. In the face of federal inaction, states must enact policies that assist working families with children in meeting their basic needs. At least twelve other jurisdictions have implemented a state child tax credit. The local working families of Hawai'i desperately need the financial security that HB 1662 HD1 provides.

I strongly support HB 1662 HD1. I hope your committee will do the same. Thank you for the opportunity to testify.

In Solidarity,  
Waipakawiwoole Parker

**LATE**

**HB-1662-HD-1**

Submitted on: 3/18/2024 2:01:53 AM

Testimony for HHS on 3/18/2024 1:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Ashley Galacgac	Individual	Support	Written Testimony Only

Comments:

Aloha Chair San Buenaventura, Vice Chair Aquino, and Members of the Committee,

My name is Ashley Ancheta Galacgac and I stand in strong support of HB 1662 HD 1 which establishes a refundable child tax credit starting in 2025.

Tax credits help to offset the astronomical cost of living in Hawai'i, and this "Keiki Cashback Tax Refund" would deliver this economic benefit to families with children. As the state with the most expensive cost of living in the country, this important bill would put money back in the hands of our hardworking families giving them funds to pay for childcare, housing, education, food and so many other expenses. With the expiration of the federal child tax credit and so many local families leaving their home state of Hawai'i due to high costs, this support is needed now more than ever.

I ask that you please pass and support HB 1662 HD 1. Mahalo for your time and consideration.

**LATE**

**HB-1662-HD-1**

Submitted on: 3/17/2024 7:24:20 PM

Testimony for HHS on 3/18/2024 1:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Marsali Manley	Individual	Support	Written Testimony Only

Comments:

I support HB 1662 HD1.

Having a tax credit for every child in the household under the age of 17 could help many families pay for things they can't afford, And living as a 12-yr old child in a family of six, I know that food and other things can be very expensive. Having said that, a tax credit for families for every child under 17 could truly help families from Hawaii to stay in Hawaii.

Thank you.

Committee on Human Services  
Chair San Buenaventura, Vice Chair Aquino  
Date: Monday March 18, 2024  
Time: 1:00 p.m..  
Place: Via Videoconference  
Conference Room 225  
State Capitol  
415 South Beretania Street  
Bill: **HB 1662 HD 1**  
Position: **IN SUPPORT**

**LATE**

Dear Chair San Buenaventura, Vice Chair Aquino and respected committee members,

I am writing in **STRONG SUPPORT** of **HB 1662 HD 1** and the establishment of a refundable child tax credit to begin in December of 2024.

ARPA funds rescued many out of poverty but with these funds now expired countless children and families may fall back into poverty unable to meet their basic needs.

This tax credit is especially beneficial to our working class families and could make the difference of whether or not families can continue to raise their children in Hawaii.

Please **SUPPORT HB 1662 HD 1** help to give our Hawaii families a better chance of continuing to call Hawaii their home, living a life promise rather than poverty.

Respectfully submitted,

Malia Tsuchiya

**HB-1662-HD-1**

Submitted on: 3/18/2024 9:45:43 AM

Testimony for HHS on 3/18/2024 1:00:00 PM



Submitted By	Organization	Testifier Position	Testify
Axel Beers	Individual	Support	Written Testimony Only

Comments:

Dear Chair and Members,

I submit testimony in strong support of this measure. This measure would provide refundable child tax credits to households. As noted in the bill's preamble, there is a disproportionate tax burden placed upon low income earners in the state. A Child Tax Credit can offset the negative impacts of that system on our lowest earners, which increases their buying power in the market place, stimulating our local economy while helping families become healthier and more financially stable. There is also robust data now that the federal child tax credit was successful in lifting children out of poverty. We can emulate these programs on a local and state level to also have similar successes lifting children and families out of poverty. About half of Maui County's population is considered Asset Limited, Income Constrained, and Employed, meaning that despite working hard in this economy, we are one event or emergency away from crisis and are not making a household survival budget. The Child Tax Credit can be the resource we need to be successful.

Thanks,

Axel

Kahului, Maui