
A BILL FOR AN ACT

RELATING TO SENIOR CITIZENS.

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

1 SECTION 1. The Hawaii Revised Statutes is amended by
2 adding a new chapter to be appropriately designated and to read
3 as follows:

4 **"CHAPTER**

5 **OFFICE OF SENIOR CITIZEN AFFAIRS**

6 **§ -1 Office of senior citizen affairs; established.** (a)

7 There is established within the office of the lieutenant
8 governor, on a temporary basis and for special purposes, the
9 office of senior citizen affairs.

10 (b) The office of senior citizen affairs shall be headed
11 by an executive director, who shall be appointed by the
12 lieutenant governor without regard to chapter 76, and who shall
13 serve at the pleasure of the lieutenant governor.

14 (c) The executive director may appoint staff as needed to
15 carry out the purposes of this section. Staff appointed
16 pursuant to this section shall be exempt from chapters 76 and 89
17 but shall be members of the state employees' retirement system



1 and shall be eligible to receive the benefits of any state
2 employee benefit program generally applicable to officers and
3 employees of the State.

4 (d) Department directors may assign additional employees
5 from existing positions within their respective department to
6 the office; provided that the employees shall represent their
7 respective department's needs and shall have direct
8 communication with the respective department's leadership during
9 the course of their assignment with the office.

10 **§ -2 Kupuna benefits program; functions of the office.**

11 (a) There is established the kupuna benefits program to be
12 administered by the office of senior citizen affairs. The
13 office shall work with participating businesses to provide
14 benefits and special privileges to eligible senior citizens
15 through the kupuna benefits program.

16 (b) A business who wishes to participate in the kupuna
17 benefits program shall register with the office of senior
18 citizen affairs. Eligible senior citizens wishing to
19 participate in the kupuna benefits program shall apply with the
20 office. The office shall establish a means for participating



1 businesses to verify the eligibility of a senior citizen who
2 applies to participate in the kupuna benefits program.

3 (c) The office of senior citizen affairs shall adopt rules
4 pursuant to chapter 91 to carry out the purposes of this
5 section.

6 (d) For the purposes of this section:

7 "Eligible senior citizen" means a resident of the State who
8 is sixty years of age or older and whose annual income is no
9 more than \$120,000.

10 "Participating business" includes:

- 11 (1) Hotels or other lodging service providers;
- 12 (2) Restaurants and other food service providers;
- 13 (3) Surface transportation service providers; and
- 14 (4) Theaters and similar providers of culture, leisure,
15 and amusement."

16 SECTION 2. Chapter 235, Hawaii Revised Statutes, is
17 amended by adding a new section to be appropriately designated
18 and to read as follows:

19 "§235- Kupuna benefits program tax credit. (a) There
20 shall be allowed to a qualifying taxpayer subject to the taxes
21 imposed by this chapter a kupuna benefits program tax credit



1 that shall be deductible from the taxpayer's net income tax
2 liability, if any, imposed by this chapter for the taxable year
3 in which the tax credit is properly claimed.

4 (b) The kupuna benefits program tax credit shall be equal
5 to one hundred per cent of the monetary value of the benefit or
6 special privilege provided to a participant of the kupuna
7 benefits program under section -2.

8 (c) The total amount of tax credits allowed under this
9 section shall not exceed \$ for all qualifying
10 taxpayers in any taxable year; provided that any qualifying
11 taxpayer who is ineligible to claim the credit in a taxable year
12 due to the \$ cap having been exceeded for that taxable
13 year shall be eligible to claim the credit in the subsequent
14 taxable year.

15 (d) The director of taxation:

16 (1) Shall prepare any forms necessary to claim a tax
17 credit under this section;

18 (2) May require the taxpayer to furnish reasonable
19 information to ascertain the validity of the claim
20 made for the tax credit under this section; and



1 (3) May adopt rules pursuant to chapter 91 to carry out
2 the purposes of this section.

3 (e) For the purposes of this section, "qualifying
4 taxpayer" means a participating business, as defined in
5 section -2(d), that is registered with the office of senior
6 citizen affairs pursuant to section -2(b)."

7 SECTION 3. There is appropriated out of the general
8 revenues of the State of Hawaii the sum of \$ or so
9 much thereof as may be necessary for fiscal year 2023-2024 and
10 the same sum or so much thereof as may be necessary for fiscal
11 year 2024-2025 for the establishment of the office of senior
12 citizen affairs and the administration of the kupuna benefits
13 program.

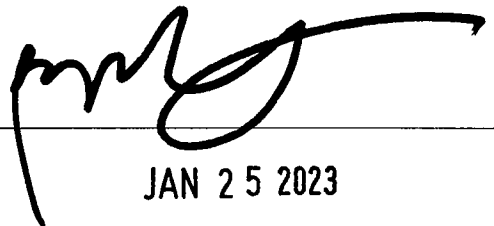
14 The sums appropriated shall be expended by the office of
15 the lieutenant governor for the purposes of this Act.

16 SECTION 4. New statutory material is underscored.

17 SECTION 5. This Act shall take effect on July 1, 2023.

18

INTRODUCED BY:



JAN 25 2023



H.B. NO. 1311

Report Title:

Office of Senior Citizen Affairs; Kupuna Benefits Program;
Lieutenant Governor; Tax Credit; Appropriation

Description:

Establishes a temporary office of senior citizen affairs in the office of the lieutenant governor. Establishes the kupuna benefits program, to be administered by the office of senior citizen affairs. Establishes a kupuna benefits program tax credit for certain businesses who provide benefits or special privileges to participants of the kupuna benefits program. Appropriates funds.

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