

STAND. COM. REP. NO. 1708

Honolulu, Hawaii

APR 04 2025

RE: H.B. No. 701  
H.D. 3  
S.D. 2

Honorable Ronald D. Kouchi  
President of the Senate  
Thirty-Third State Legislature  
Regular Session of 2025  
State of Hawaii

Sir:

Your Committee on Ways and Means, to which was referred H.B. No. 701, H.D. 3, S.D. 1, entitled:

"A BILL FOR AN ACT RELATING TO TAXATION,"

begs leave to report as follows:

The purpose and intent of this measure is to provide assistance to nonpaid family caregivers.

More specifically, this measure:

- (1) Establishes a family caregiver tax credit for nonpaid family caregivers;
- (2) Requires the Department of Taxation to submit annual reports to the Legislature; and
- (3) Appropriates moneys to the Executive Office on Aging.

Your Committee received written comments in support of this measure from the Disability and Communication Access Board, Executive Office on Aging, Hawaii State Council on Developmental Disabilities, Policy Advisory Board for Elder Affairs, AARP Hawaii, ALS Network, Alzheimer's Association Hawaii Chapter, Democratic Party of Hawaii, Easterseals Hawaii, Hawaii Children's



Action Network Speaks!, Hawaii Primary Care Association, and nine individuals.

Your Committee received written comments on this measure from the Department of Taxation and Tax Foundation of Hawaii.

Your Committee finds that family caregivers are the backbone of the long-term care system in the State. Your Committee also finds that caregiving services can range from managing personal finances and transporting for medical visits to providing twenty-four-hour supervision and assisting with bathing, toileting, and dressing so that loved ones are not prematurely institutionalized and can remain in their homes. Your Committee recognizes that nonpaid family caregivers face many physical, emotional, and financial challenges and often balance caregiving with work and other personal responsibilities.

Your Committee has amended this measure by:

- (1) Clarifying the Executive Office on Aging's certification responsibilities with regard to the tax credit; and
- (2) Making technical nonsubstantive amendments for the purposes of clarity, consistency, and style.

As affirmed by the record of votes of the members of your Committee on Ways and Means that is attached to this report, your Committee is in accord with the intent and purpose of H.B. No. 701, H.D. 3, S.D. 1, as amended herein, and recommends that it pass Third Reading in the form attached hereto as H.B. No. 701, H.D. 3, S.D. 2.

Respectfully submitted on  
behalf of the members of the  
Committee on Ways and Means,



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DONOVAN M. DELA CRUZ, Chair



The Senate  
Thirty-Third Legislature  
State of Hawai'i

**Record of Votes**  
**Committee on Ways and Means**  
**WAM**

Bill / Resolution No.:*	Committee Referral:	Date:		
HB 701 HD3 SD1	HHS, WAM	4/1/2025		
<input type="checkbox"/> The Committee is reconsidering its previous decision on this measure. If so, then the previous decision was to: _____				
The Recommendation is: <input type="checkbox"/> Pass, unamended 2312 <input checked="" type="checkbox"/> Pass, with amendments 2311 <input type="checkbox"/> Hold 2310 <input type="checkbox"/> Recommit 2313				
Members	Aye	Aye (WR)	Nay	Excused
DELA CRUZ, Donovan M. (C)	X			
MORIWAKI, Sharon Y. (VC)	X			
AQUINO, Henry J.C.	X			
DECOITE, Lynn				X
ELEFANTE, Brandon J.C.	X			
HASHIMOTO, Troy N.	X			
INOUYE, Lorraine R.	X			
KANUHA, Dru Mamo	X			
KIDANI, Michelle N.	X			
KIM, Donna Mercado	X			
LEE, Chris	X			
WAKAI, Glenn	X			
FEVELLA, Kurt				X
<b>TOTAL</b>	11	0	0	2
Recommendation: <input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted				
Chair's or Designee's Signature: 				
Distribution:            Original                      Yellow                      Pink                      Goldenrod File with Committee Report    Clerk's Office    Drafting Agency    Committee File Copy				

\*Only one measure per Record of Votes