

MAR 04 2025

SENATE CONCURRENT RESOLUTION

REQUESTING THE TAX REVIEW COMMISSION TO IDENTIFY POSSIBLE MEANS
BY WHICH THE HAWAII LONG-TERM CARE FINANCING PROGRAM CAN BE
IMPLEMENTED.

1 WHEREAS, the State passed Act 245, Session Laws of Hawaii
2 2002 (Act 245), on July 1, 2002, creating the Hawaii Long-Term
3 Care Financing Program (LTC Financing Program); and
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5 WHEREAS, the LTC Financing Program is intended to provide
6 universal and affordable long-term care for all eligible State
7 residents regardless of income; and
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9 WHEREAS, the LTC Financing Program benefits are intended to
10 be primary over long-term care benefits from private insurance
11 companies and Medicaid; and
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13 WHEREAS, Act 245, codified at chapter 346C, Hawaii Revised
14 Statutes, only established a framework for the LTC Financing
15 Program and therefore, the details of the program, including how
16 to pay for it, remain undetermined; and
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18 WHEREAS, in 2003, the Legislature passed S.B. No. 1088,
19 S.D. 2, H.D.2, C.D. 1 (2003), which proposed to establish a
20 Long-Term Care Income Tax Credit for amounts paid for purchase
21 of long-term care insurance but was vetoed by the Governor; and
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23 WHEREAS, the Tax Review Commission is scheduled to convene
24 in 2025 pursuant to Chapter 232E, Hawaii Revised Statutes, with
25 the purpose of conducting a systematic review of the State's tax
26 structure; now, therefore,
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28 BE IT RESOLVED by the Senate of the Thirty-third
29 Legislature of the State of Hawaii, Regular Session of 2025, the
30 House of Representatives concurring, that the Tax Review
31 Commission is requested to identify possible means by which the
32 Hawaii Long-Term Care Financing Program can be implemented,



1 including consideration of a revised version of the Long-Term
2 Care Income Tax Credit proposed in S.B. No. 1088, S.D. 2,
3 H.D. 2, C.D. 1 (2003); and
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5 BE IT FURTHER RESOLVED that the Tax Review Commission is
6 requested to submit a report of its findings and
7 recommendations, including any proposed legislation, to the
8 Legislature no later twenty days prior to the convening of the
9 Regular Session of 2026; and
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11 BE IT FURTHER RESOLVED that the report to the Legislature
12 is requested to include the possible implementations, financing
13 mechanisms, and costs that may be associated with implementing
14 and administering the Long-Term Care Financing Program; and
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16 BE IT FURTHER RESOLVED that certified copies of this
17 Concurrent Resolution be transmitted to the Governor, Director
18 of Budget and Finance, Director of Taxation, and Chairperson of
19 the Tax Review Commission.
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OFFERED BY: 

