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# A BILL FOR AN ACT

RELATING TO TAXATION.

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

1 SECTION 1. The legislature finds that renters in Hawaii  
2 face some of the highest housing and cost-of-living burdens in  
3 the nation. Unlike homeowners, renters do not directly benefit  
4 from property tax relief programs and are disproportionately  
5 impacted by regressive taxes, including the general excise tax.

6 The legislature further finds that targeted, refundable renter  
7 tax credits are an effective way to provide immediate relief to  
8 lower-income households, support housing stability, and improve  
9 economic security, particularly for families with dependents.

10 The purpose of this Act is to increase the income tax  
11 credit for low-income household renters from \$50 to \$100 per  
12 exemption claimed by the taxpayer.

13 SECTION 2. Section 235-55.7, Hawaii Revised Statutes, is  
14 amended by amending subsection (c) to read as follows:

15 "(c) Each taxpayer with an adjusted gross income of less  
16 than \$30,000 who has paid more than \$1,000 in rent during the  
17 taxable year for which the credit is claimed may claim a tax



1 credit of [\$.50] \$100 multiplied by the number of qualified  
2 exemptions to which the taxpayer is entitled; provided that each  
3 taxpayer sixty-five years of age or over may claim double the  
4 tax credit; [and] provided further that a resident individual  
5 who has no income or no income taxable under this chapter may  
6 also claim the tax credit as set forth in this section."

7 SECTION 3. Statutory material to be repealed is bracketed  
8 and stricken. New statutory material is underscored.

9 SECTION 4. This Act, upon its approval, shall apply to  
10 taxable years beginning after December 31, 2025.

11

INTRODUCED BY:

  
Al Mengko

JAN 27 2026



# H.B. NO. 2444

**Report Title:**

Low-Income Household Renters; Income Tax Credit; Increase

**Description:**

Increases the tax credit for low-income household renters from \$50 to \$100 per exemption claimed by the taxpayer.

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