
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 Statutory material to be repealed is bracketed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:



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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