

JAN 21 2026

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## A BILL FOR AN ACT

RELATING TO EDUCATION.

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

1 SECTION 1. Chapter 235, Hawaii Revised Statutes, is  
2 amended by adding a new section to be appropriately designated  
3 and to read as follows:

4       **§235- Marine trade training program tax credit.** (a)  
5       There shall be allowed to each qualified taxpayer subject to the  
6       tax imposed under this chapter, a marine trade training program  
7       tax credit that shall be deductible from the taxpayer's net  
8       income tax liability, if any, imposed by this chapter for the  
9       taxable year in which the credit is properly claimed.

10       (b) The marine trade training program tax credit shall be  
11       equal to the qualified expenses of the taxpayer, up to a maximum  
12       of \$ .

13       (c) The total amount of tax credits allowed under this  
14       section shall not exceed \$ for all qualifying  
15       taxpayers in a taxable year; provided that any taxpayer who is  
16       not eligible to claim the credit in a taxable year due to the



1       \$ cap having been exceeded for that taxable year shall  
2       be eligible to claim the credit in the subsequent taxable year.

3       (d) The director of taxation:

4       (1) Shall prepare any forms that may be necessary to claim  
5       a tax credit under this section;  
6       (2) May require the taxpayer to furnish reasonable  
7       information to ascertain the validity of the claim for  
8       the tax credit made under this section; and  
9       (3) May adopt rules under chapter 91 necessary to  
10       effectuate the purposes of this section.

11       (e) If the tax credit under this section exceeds the  
12       taxpayer's income tax liability, the excess of the credit over  
13       liability may be used as a credit against the taxpayer's income  
14       tax liability in subsequent years until exhausted. All claims  
15       for the tax credit under this section, including amended claims,  
16       shall be filed on or before the end of the twelfth month  
17       following the close of the taxable year for which the credit may  
18       be claimed. Failure to comply with the foregoing provision  
19       shall constitute a waiver of the right to claim the credit.

20       (f) For the purposes of this section:



1        "Qualified expenses" means the costs that are directly  
2        incurred by the taxpayer to support the marine trade training  
3        apprenticeship program established under section 304A- .  
4        "Qualified taxpayer" means any employer who participates in  
5        the marine trade training apprenticeship program or otherwise  
6        works with the community college system to provide support for  
7        the marine trade training apprenticeship program."

8        SECTION 2. Chapter 304A, Hawaii Revised Statutes, is  
9        amended by adding a new section to part IV, subpart A, to be  
10        appropriately designated and to read as follows:

11        **"§304A-      Marine trade training apprenticeship program;**  
12        **established.** (a) There is established within the community  
13        college system a marine trade training apprenticeship program to  
14        promote the growth of recreational marine vessel manufacturing  
15        and United States military ship maintenance firms.

16        (b) The community college system may plan and administer  
17        the program with the advice of the Ship Repair Association of  
18        Hawaii, workforce development council, and ship repair or  
19        construction industry.

20        (c) The apprenticeship program shall include coursework in  
21        welding, pipe fitting, electrical systems of marine vessels, and



1    other coursework related to the construction and maintenance of  
2    marine vessels.

3    (d) A private corporation, business, or other employee  
4    that partners with the community college system to participate  
5    in the program shall be eligible to qualify for the tax credit  
6    under section 235- ."

7    SECTION 3. New statutory material is underscored.

8    SECTION 4. This Act shall take effect upon its approval;  
9    provided that section 1 shall apply to taxable years beginning  
10   after December 31, 2026.

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INTRODUCED BY:

*SKS*



# S.B. NO. 2228

**Report Title:**

UH; Marine Trade Training Apprenticeship Program; Marine Trade Training Program Tax Credit

**Description:**

Establishes the Marine Trade Training Apprenticeship Program within the University of Hawaii system of community colleges. Establishes the Marine Trade Training Program Tax Credit.

*The summary description of legislation appearing on this page is for informational purposes only and is not legislation or evidence of legislative intent.*

