STAND. COM. REP. NO. 156 -26

Honolulu, Hawaii
FEB 11 , 2026

RE: H.B. No. 2007
H.D. 1

Honorable Nadine K. Nakamura
Speaker, House of Representatives
Thirty-Third State Legislature
Regular Session of 2026
State of Hawaii

Madame:

Your Committee on Human Services & Homelessness, to which was referred H.B. No. 2007 entitled:

"A BILL FOR AN ACT RELATING TO THE HOUSEHOLD AND DEPENDENT CARE SERVICES TAX CREDIT,"

begs leave to report as follows:

The purpose of this measure is to increase a taxpayer's applicable percentage of employment-related expenses that may be claimed for the Household and Dependent Care Services Tax Credit.

Your Committee received testimony in support of this measure from one member of the Hawai'i County Council; Hawai'i Children's Action Network Speaks!; Indivisible Hawai'i Working Families Team; AAUW of Hawaii; Strode Montessori; O'ahu Youth Action Board; Hawaii Appleseed Center for Law & Economic Justice; AARP Hawaii; and numerous individuals. Your Committee received comments on this measure from the Department of Taxation and Tax Foundation of Hawaii.

Your Committee finds that Hawaii's high cost of child and dependent care continues to place significant financial strain on working families and caregivers across the State. This measure strengthens financial stability for working households by making the tax credit more reflective of actual care costs.

Your Committee has amended this measure by:

(1) Changing the effective date to July 1, 3000, to encourage further discussion; and

(2) Making a technical, nonsubstantive amendment for the purposes of clarity, consistency, and style.

As affirmed by the record of votes of the members of your Committee on Human Services & Homelessness that is attached to this report, your Committee is in accord with the intent and purpose of H.B. No. 2007, as amended herein, and recommends that it pass Second Reading in the form attached hereto as H.B. No. 2007, H.D. 1, and be referred to your Committee on Economic Development & Technology.

Respectfully submitted on behalf of the members of the Committee on Human Services & Homelessness,

LISA MARTEN, Chair

State of Hawaii
House of Representatives
The Thirty-third Legislature

HSCR 156-26

Record of Votes of the Committee on Human Services & Homelessness

Bill/Resolution No.:	Committee Referral:	Date:
HB 2007	HSH, ECD, FIN	2/5/2026

☐ The committee is reconsidering its previous decision on the measure.

The recommendation is to: ☐ Pass, unamended (as is) ■ Pass, with amendments (HD) ☐ Hold
☐ Pass short form bill with HD to recommit for future public hearing (recommit)

HSH Members	Ayes	Ayes (WR)	Nays	Excused
1. MARTEN, Lisa (C)	X			
2. OLDS, Ikaika (VC)	X			
3. AMATO, Terez	X			
4. HARTSFIELD, Daisy	X			
5. KEOHOKAPU-LEE LOY, Sue L.	X			
6. TAKAYAMA, Gregg	X			
7. TAKENOUCHI, Jenna	X			
8. ALCOS III, David	X			
9. GARCIA, Diamond	X			
TOTAL (9)	9			

The recommendation is: ■ Adopted ☐ Not Adopted

If joint referral, _____ did not support recommendation.
committee acronym(s)

Vice Chair's or designee's signature: _____

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