

Honolulu, Hawaii

FEB 12 , 2026

RE: H.B. No. 2391
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 Education, to which was referred H.B. No. 2391 entitled:

"A BILL FOR AN ACT RELATING TO TAXATION,"

begs leave to report as follows:

The purpose of this measure is to establish a state general excise tax holiday for school supplies sold in the State prior to the beginning of the school year, subject to certain conditions.

Your Committee received comments on this measure from the Department of Taxation and Tax Foundation of Hawaii.

Your Committee finds that Hawaii taxpayers are some of the most overburdened taxpayers in the country. This burden is exacerbated when consumers are taxed on essential items needed for school. Your Committee further finds that several states implement temporary state tax holidays to stimulate consumer spending and encourage specific economic activity. This measure establishes a tax holiday for school supplies in the State to alleviate the financial burden on purchasing school supplies and support Hawaii's students.

Your Committee has amended this measure by:




- (1) Further clarifying the definitions of "bag", "clothing", and "school supply";
- (2) Changing the effective date to July 1, 3000; and
- (3) Making technical, nonsubstantive amendments for the purposes of clarity, consistency, and style.

Your Committee respectfully requests your Committee on Economic Development & Technology, should it deliberate on this measure, to consider the use of itemized receipts to claim the tax exemption for school supplies through the school supply tax holiday and if retailers are able to provide itemized receipts.

Your Committee also respectfully requests your Committee on Finance, should it deliberate on this measure, to consider the recommendations made by the Department of Taxation in the Department's testimony regarding the scope of the tax exemption and enforcement of this measure.

As affirmed by the record of votes of the members of your Committee on Education that is attached to this report, your Committee is in accord with the intent and purpose of H.B. No. 2391, as amended herein, and recommends that it pass Second Reading in the form attached hereto as H.B. No. 2391, H.D. 1, and be referred to your Committee on Economic Development & Technology.

Respectfully submitted on
behalf of the members of the
Committee on Education,


JUSTIN H. WOODSON, Chair



HSCR 202-26

Bill/Resolution No.: HB2391	Committee Referral: EDN, ECD, FIN	Date: 2/10/26		
<input type="checkbox"/> The committee is reconsidering its previous decision on the measure.				
The recommendation is to: <input type="checkbox"/> Pass, unamended (as is) <input checked="" type="checkbox"/> Pass, with amendments (HD) <input type="checkbox"/> Hold <input type="checkbox"/> Pass short form bill with HD to recommit for future public hearing (recommit)				
EDN Members	Ayes	Ayes (WR)	Nays	Excused
1. WOODSON, Justin H. (C)	/			
2. LA CHICA, Trish (VC)	/			
3. AMATO, Terez	/			
4. EVSLIN, Luke A.	/			
5. GARRETT, Andrew Takuya	/			
6. KAPELA, Jeanne	/			
7. KILA, Darius K.	/			
8. OLDS, Ikaika	/			
9. MURAOKA, Christopher L.	/			
10. SOUZA, Kanani	/			
TOTAL (10)	10			
The recommendation is: <input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted If joint referral, _____ did not support recommendation. committee acronym(s)				
Vice Chair's or designee's signature: <u>Trish LaChica</u>				
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