

Honolulu, Hawaii

FEB 11 , 2026

RE: H.B. No. 2444
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 Housing, to which was referred H.B. No. 2444 entitled:

"A BILL FOR AN ACT RELATING TO TAXATION,"

begs leave to report as follows:

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

Your Committee received testimony in support of this measure from Catholic Charities Hawai'i; Hawai'i Children's Action Network Speaks!; and two individuals. Your Committee received comments on this measure from the Department of Taxation and Tax Foundation of Hawaii.

Your Committee finds that renters in Hawaii experience some of the highest housing and cost-of-living burdens in the country, yet they do not directly benefit from financial relief programs that assist homeowners. These households are further strained by regressive taxes, including the general excise tax, which disproportionately impacts lower-income families already struggling to meet basic expenses. This measure provides targeted financial relief that can help stabilize household budgets and improve economic security for low-income renters.



Your Committee has amended this measure by changing the effective date to July 1, 3000, to encourage further discussion.

As affirmed by the record of votes of the members of your Committee on Housing that is attached to this report, your Committee is in accord with the intent and purpose of H.B. No. 2444, as amended herein, and recommends that it pass Second Reading in the form attached hereto as H.B. No. 2444, H.D. 1, and be referred to your Committee on Economic Development & Technology.

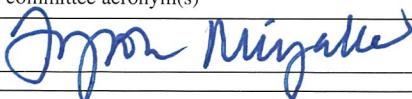
Respectfully submitted on
behalf of the members of the
Committee on Housing,

2NC

LUKE A. EVSLIN, Chair



Record of Votes of the Committee on Housing

| Bill/Resolution No.: | Committee Referral: | Date: | | |
|--|---------------------|---|------|-------------------------|
| HB2444 | HSG, ECD, FIN | 2/6/26 | | |
| <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) | | | | |
| HSG Members | Ayes | Ayes (WR) | Nays | Excused |
| 1. EVSLIN, Luke A. (C) | ✓ | | | |
| 2. MIYAKE, Tyson K. (VC) | ✓ | | | |
| 3. COCHRAN, Elle | ✓ | | | |
| 4. GRANDINETTI, Tina Nakada | ✓ | | | |
| 5. KILA, Darius K. | ✓ | | | |
| 6. KITAGAWA, Lisa | ✓ | | | |
| 7. LA CHICA, Trish | | | | ✓ |
| 8. MURAOKA, Christopher L. | ✓ | | | |
| 9. PIERICK, Elijah | ✓ | | | |
| TOTAL (9) | 8 | 0 | 0 | 1 |
| 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:  | | | | |
| Distribution: Original (White) – Committee | | Duplicate (Yellow) – Chief Clerk's Office | | Duplicate (Pink) – HMSO |