

JOSH GREEN M.D.  
GOVERNOR

SYLVIA LUKE  
LT. GOVERNOR



GARY S. SUGANUMA  
DIRECTOR

KRISTEN M.R. SAKAMOTO  
DEPUTY DIRECTOR

STATE OF HAWAI'I  
**DEPARTMENT OF TAXATION**

Ka 'Oihana 'Auhau  
P.O. BOX 259  
HONOLULU, HAWAI'I 96809  
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**TESTIMONY OF  
GARY S. SUGANUMA, DIRECTOR OF TAXATION**

**TESTIMONY ON THE FOLLOWING MEASURE:**

H.B. No. 2007, Relating to the Household and Dependent Care Services Tax Credit

**BEFORE THE:**

House Committee on Human Services & Homelessness

**DATE:** Thursday, February 5, 2026

**TIME:** 9:30 a.m.

**LOCATION:** State Capitol, Room 329

Chair Marten, Vice-Chair Olds, and Members of the Committee:

The Department of Taxation (DOTAX) offers the following comments regarding H.B. 2007 for your consideration.

Section 3 of the bill amends the household and dependent care services tax credit under section 235-55.6, Hawaii Revised Statutes (HRS), by increasing the applicable percentage of employment-related expenses that may be claimed by taxpayers for credit purposes. The current applicable percentages based on income brackets would be replaced with a set percentage of fifty per cent, to be reduced by one percentage point for every \$3,000 (or fraction thereof) that the taxpayer's income exceeds the threshold amount of \$150,000.

The bill also empowers the Director of Taxation to annually recompute the threshold amount using a new "cost-of-living adjustment factor." Section 2 adds a definition of that term to section 235-1, HRS. The new cost-of-living adjustment factor will be calculated by adding 1.0 to the quotient of the percent change in the Urban Hawaii Consumer Price Index for all items divided by 100, as published annually by the U.S. Department of Labor.

The bill also adds a provision to the credit instituting disallowance periods of ten

taxable years for an administrative or judicial decision that the taxpayer's claim was fraudulent, and two taxable years for an administrative or judicial decision to disallow the taxpayer's claim for credit.

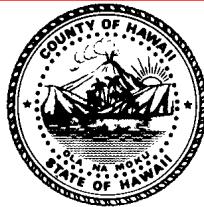
Finally, the bill amends Act 163, Session Laws of Hawaii 2023, section 5 by changing the sunset and reenactment date for the amendments to section 235-55.6(c), HRS, from December 31, 2027, to June 30, 2030. This measure would apply to taxable years beginning after December 31, 2025, with sections 2 and 3 repealed June 30, 2030, by reenactment of section 235-55.6, HRS, in the form it read on the day prior to the effective date of this bill. Further, as amended by section 4 of this bill, section 235-55.6(c), HRS, will be reenacted in the form it read on the day prior to the effective date of Act 163, Session Laws of Hawaii 2023.

DOTAX notes that it can implement the changes in this bill for taxable years beginning after December 31, 2025, as provided in section 6 of the bill.

Thank you for the opportunity to provide comments on this measure.

LATE \*Testimony submitted late may not be considered by the Committee for decision making purposes.

**Jennifer Kagiwada**  
Council Member District 2 South Hilo



Office: (808) 961-8272  
[jennifer.kagiwada@hawaiicounty.gov](mailto:jennifer.kagiwada@hawaiicounty.gov)

**LATE**

## **HAWAI'I COUNTY COUNCIL - DISTRICT 2**

25 Aupuni Street • Hilo, Hawai'i 96720

DATE: February 4, 2026

TO: House Committee on Human Services & Homelessness

FROM: Jennifer Kagiwada, Council Member  
Council District 2

SUBJECT: HB2007

Aloha Chair Marten, Vice Chair Olds, and Committee Members,

I strongly support HB2007. This is important to Hawai'i because childcare is unaffordable for many working families. With costs often exceeding \$13,000 a year, parents are forced to cut work hours, leave the workforce, or rely on unstable care. Strengthening the Child and Dependent Care Tax Credit would provide real financial relief, help parents stay employed, and support the childcare providers Hawai'i depends on.

Mahalo,

A handwritten signature in black ink, appearing to read "Jenn Kagiwada".

Jenn Kagiwada

To: House Committee on Human Services & Homelessness  
 Re: **HB2007 – Relating to the Household and Dependent Care Services Tax Credit**  
 Hawai'i State Capitol & Via Videoconference  
 February 5, 2026, 9:30 AM

Dear Chair Marten, Vice Chair Olds, and Committee Members,

On behalf of Hawai'i Children's Action Network Speaks!, I am writing in **SUPPORT of HB2007**. This bill increases a taxpayer's applicable percentage of employment-related expenses that may be claimed for the household and dependent care services tax credit as well as extends the sunset date of the prior increase in the maximum amount of expenses that may be claimed.

**This bill would help working families make ends meet and stay in Hawai'i.** Nearly half of children in Hawai'i live in households experiencing financial hardship. While almost 1 in 8 are in poverty, an additional 1 in 3 aren't officially poor but still don't earn enough to afford the basic life essentials.<sup>1</sup>

That's where tax credits come in. They help people keep more of their hard-earned money, and when targeted to low- and middle-income families, help reduce financial hardship.

A main source of financial hardship is the skyrocketing cost of child and dependent care in Hawai'i. With the median cost of preschool exceeding \$13,000 per year,<sup>2</sup> families need more support. **The Child and Dependent Care Tax Credit (CDCTC) was created to provide such support, but it needs to better reflect the economic reality of working families.**

Please see the chart below, which shows how this bill would help different types of families in our state:

HOW IMPROVING THE CDCTC COULD HELP HAWAI'I FAMILIES				
Type of family	Single parent with 1 child	Single parent with 2 children	Married couple with 1 child	Married couple with 2 children
Income level	Minimum wage	Median household income	2 minimum wage workers	ALICE survival budget
Annual Income	\$29,120	\$98,317	\$58,240	\$107,796
Preschool tuition	\$13,842	\$27,684	\$13,842	\$27,684
Parents' co-pay	\$1,165	\$27,684	\$5,242	\$27,684
Current tax credit amount	\$280	\$3,000	\$786	\$3,000
<b>New tax credit amount</b>	<b>\$582</b>	<b>\$10,000</b>	<b>\$2,621</b>	<b>\$10,000</b>

<sup>1</sup> <https://www.auw.org/sites/default/files/pictures/ALICE-in-Focus-Children-Hawaii%20%283%29.pdf>

<sup>2</sup> <https://www.dol.gov/agencies/wb/topics/childcare/price-by-age-care-setting>

As you can see in the chart above, our state already provides subsidies for the lowest-income families, resulting in relatively low child care co-payments for those parents. However, middle-income families, as well as those who are at the ALICE survival budget level, do not qualify for those subsidies, so the improvement of the CDCTC as proposed by this bill would especially help them.

**In 2023, you and your colleagues took an important first step to boost the CDCTC.** The maximum \*amount\* that taxpayers can claim for child and dependent care expenses was increased from \$2,400 to \$10,000 for one dependent, and from \$4,800 to \$20,000 for two or more dependents.

**To allow more working families to benefit from the increase that lawmakers already passed, we also need to increase the \*percent\* of care expenses that can be claimed with the CDCTC.** The current cap limits the credit to 25% of care expenses for those earning less than \$25,000 per year, stepping down to 15% for those earning more than \$50,000.

**This bill would raise the cap to as much as 50% of care expenses for those with income up to \$150,000, stepping down to 25% for those earning \$225,000.** That would enable more families to access the new higher amounts of the credit that were passed in 2023.

Mahalo for the opportunity to provide this testimony. Please pass this bill.

Thank you,

Nicole Woo  
Director of Research and Economic Policy



# Protect Democracy Move Forward

[www.indivisiblehawaii.org](http://www.indivisiblehawaii.org)  
[info@indivisiblehawaii.org](mailto:info@indivisiblehawaii.org)

To: Hawai'i State House Committee on Human Services and Homelessness  
Re: Testimony in STRONG SUPPORT of HB2007

Dear Chair Marten, Vice Chair Olds, and the Members of Committee,

Members of Indivisible Hawai'i thank you for this opportunity to testify in strong support of HB2007 which would increase a taxpayer's applicable percentage of employment-related expenses that is used to calculate the household and dependent care services tax credit.

Hawai'i is a high-risk state for a family caregiver shortage, with an estimated 154,000 family caregivers residing in Hawai'i. Family caregivers spend about \$7,200 of their own money on average—about 26% of their income—on out-of-pocket caregiving expenses. With the average cost of preschool in Hawai'i over \$13,000 per year, our working families need more help with their child care expenses.

HB2007 would help many more families than Act 163, Session Laws of Hawaii 2023 by increasing a taxpayer's applicable percentage of employment-related expenses that is used to calculate the household and dependent care services tax credit. Act 163 intended to provide approximately \$47,000,000 of financial relief to working families but the Department of Taxation later estimated the cost of Act 163 to be only \$9,500,000.

This bill would help working families make ends meet and stay in Hawai'i.

Thank you for your consideration.

Sincerely,  
Younhee Overly  
Indivisible Hawai'i Working Families Team

*The mission of the 14-chapter Indivisible Hawai'i Statewide Network (IHSN) is to protect Hawai'i and democracy by defending civil rights, communities and values, most importantly, Hawai'i's Constitutionally protected spirit of Aloha. In October 2025, IHSN with other partners turned out over 22,000 residents on all major islands to say No Dictators! and to stand up for democracy. This call-to-action was part of Indivisible national's mobilization of more than 7 million across the country as the voice of the people, committed to election integrity and to evolving as a place of equity, opportunity and peace.*



Hearing Date: Tuesday, January 28, 2025, 9 AM, Rm. 329

To: Committee on Human Services and Homelessness  
Rep. Lisa Marten, Chair  
Rep. Ikaika Olds, Vice Chair

Re: **TESTIMONY IN SUPPORT OF HB 2007 Relating to the Household and Dependent Care Services Tax Credit**

Dear Chair Marten, Vice Chair Olds, and the Members of the Committee,

Members of AAUW of Hawaii thank you for this opportunity to testify in strong support of HB 2007 which will increase a taxpayer's applicable percentage of employment related expenses that is used to calculate the household and dependent care services tax credit.

The total tax credit amount for the Child Care and Dependent Tax Credit was raised in 2023. Unfortunately, the law currently also limits the tax credit by a percentage of child care expenses based on household income. This section needs to be updated to allow more working families to be able to access the full amount of the tax credit.

This bill provides a simple fix so families can claim their full tax credit.

Please pass this measure and mahalo for your consideration.

Sincerely,

*Jean Evans*

Jean Evans  
Public Policy Committee, AAUW of Hawaii  
[publicpolicy-hi@aauw.net](mailto:publicpolicy-hi@aauw.net)

*The American Association of University Women (AAUW) of Hawaii is an all-volunteer, statewide chapter of a national organization and is made up of six branches: Hilo, Honolulu, Kaua'i, Kona, Maui, and Windward Oahu. AAUW's mission is to advance gender equity through research, education, and advocacy. Our goal is economic security for women and their families.*

**HB-2007**

Submitted on: 2/3/2026 3:58:59 PM  
Testimony for HSH on 2/5/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Pamela Strode	Strode Montessori	Support	Written Testimony Only

**Comments:**

Aloha Chair and Members,

I am a Hawai‘i resident and daycare/preschool owner writing in support of HB2007. Child care costs are extremely high in our state, and many working families are struggling to make it work. This makes affording quality early education nearly impossible for most residents.

85% of the child's brain develops before the child turns 3 years old. Knowing this, the most support should be granted to our youngest keiki at a time when stress is the highest. We need to continue to raise our tuition costs to try to pay our teachers a livable wage and the costs of having quality care is very high while keeping child to teacher ratios low.

Strengthening the Child and Dependent Care Tax Credit would provide real relief for Hawai‘i ‘ohana and help families stay in the workforce. Please pass HB2007.

Mahalo,  
Pamela Strode

Owner & Director of Strode Montessori and mother to 3 keiki ages 9, 7, and 5



February 03, 2026

## O'ahu Youth Action Board

Est. 2017

Co-Chair  
Efren Berrones  
Co-Chair  
Jean Grey  
Vice Chair  
Vu Dang  
Treasurer  
Holli-Jae Macanas  
Community Engagement Officer  
Koda Daily

### **TESTIMONY IN STRONG SUPPORT OF HB 2007 Relating to the Household and Dependent Care Services Tax Credit**

TO:  
House Committee on Human Services & Homelessness  
FROM: Efren Berrones- Co-Chair of O'ahu Youth Action Board, Partners In Care (PIC)

**Hearing:** Thursday, February 5, 2026, 9:30 AM

Chair Marten, Vice Chair Olds, and Members of the House Committee on Human Services & Homelessness,

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Thank you for the opportunity to submit testimony in strong support of HB 2007, Relating to the Household and Dependent Care Services Tax Credit.

My name is Efren Berrones, and I serve as the Chair of the O'ahu Youth Action Board (OYAB). OYAB is a designated board composed of youth with lived experience of homelessness on O'ahu, advocating for policy changes that directly impact homeless young people. We firmly believe that any decisions affecting us must include our voices, perspectives, and lived experiences.

HB 2007 increases the household and dependent care services tax credit and extends critical support for working families who are trying to afford childcare. For many of our young people, family instability—whether it was a parent losing a job, being unable to afford childcare, or struggling to make ends meet—was one of the first dominoes that fell before homelessness became reality. Economic security is homelessness prevention, and childcare is at the center of that.

We also represent young parents on our board who are working hard to provide for their children while navigating impossible choices. Childcare in Hawai'i is so expensive that it is often completely out of reach, even for parents who are working full-time. When childcare costs more than rent, young parents are forced to choose between paying for care so they can work or staying home and losing income they desperately need. This tax

credit puts money back in their pockets and makes it possible for them to both work and care for their keiki without falling into financial crisis.

When families cannot afford childcare, parents cannot work. When parents cannot work, bills go unpaid. And when bills go unpaid, housing becomes unstable. Our young people have lived through that cycle, and they know how quickly things can fall apart. This bill helps families hold on to stability by making it easier to afford the childcare they need to keep working and keep a roof over their heads.

This is not just about supporting families with young children today—it is about preventing the next generation of young people from experiencing the trauma and instability of homelessness. By strengthening this tax credit, the legislature is investing in economic stability, family well-being, and a future where fewer young people have to face what our members have faced.

We urge you to pass HB 2007 and support the economic security of Hawai'i's families.

Mahalo for your consideration and commitment to Hawai'i's youth.

With Aloha,



**Efren Berrones**

Co-Chair, O'ahu Youth Action Board  
[efrenb@partnersincareoahu.org](mailto:efrenb@partnersincareoahu.org)







# HAWAII APPLESEED

CENTER FOR LAW & ECONOMIC JUSTICE

Dear Chair Marten, Vice Chair Olds, and Members of the Committee,

Hawai‘i Appleseed Center for Law and Economic Justice strongly supports House Bill 2007, which increases the applicable percentage used to calculate the Household and Dependent Care Services Tax Credit and extends the enhanced credit under Act 163 (2023) through June 30, 2030. This bill is essential to making child and dependent care more affordable, at a time when this kind of care has become too expensive for Hawai‘i’s parents and caregivers to manage.

Act 163 raised the maximum expenses that families can claim for the Household and Dependent Care Services Tax Credit, but it did not increase the percentage of reimbursement that could be claimed for those expenses. As a result, the credit currently delivers less relief than the Legislature intended—about \$9.5 million instead of the stated goal of \$47 million.

HB 2007 fixes this by raising the applicable percentage to fifty percent of eligible expenses and phasing it down gradually by income, ensuring that low- and moderate-income families receive the greatest benefit while still providing meaningful assistance to middle-income households. The bill also sets a more generous income threshold of \$150,000 and indexes it to inflation using Hawai‘i’s cost-of-living adjustment. This prevents the value of the credit from automatically decreasing over time.

By strengthening this tax credit, HB 2007 helps parents remain in the workforce, supports caregivers of older adults and people with disabilities, and provides an added measure of stability for the care sector through 2030. For these reasons, Hawai‘i Appleseed urges you to pass HB 2007.

Mahalo for your time.



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866-295-7282 | [aarp.org/hi](http://aarp.org/hi) | [hiaarp@aarp.org](mailto:hiaarp@aarp.org) |  
[Twitter.com/aarphawaii](https://Twitter.com/aarphawaii) | [facebook.com/aarphawaii](https://facebook.com/aarphawaii)

**The State Legislature  
The House Committee on Human Services and Homelessness  
Thursday, February 5, 2026  
Conference Room 329, 9:30 a.m.**

TO: The Honorable Lisa Marten, Chair  
FROM: Keali'i S. López, State Director  
RE: Strong Support for H.B. 2007- HOUSEHOLD AND DEPENDENT CARE SERVICES TAX CREDIT

Aloha Chair Marten and Members of the Committee:

I am Keali'i Lopez, State Director for AARP Hawai'i. AARP is the nation's largest nonprofit, nonpartisan, social impact organization dedicated to empowering people fifty and older to choose how they live as they age. We advocate for the issues that matter most to older adults and their families: health and financial security, and personal fulfillment. On behalf of our 135,000 members in Hawai'i, thank you for the opportunity to testify.

AARP Hawai'i strongly supports HB 2007, which improves the Household and Dependent Care Services Tax Credit. This bill is essential for working families and the thousands of unpaid caregivers who support older adult dependents in their homes.

In 2023, lawmakers increased the maximum care expenses that families may claim but did not raise the percentage of expenses eligible for the credit. As a result, many families with children as well as those caring for aging parents—receive only a fraction of the intended benefit. For example, a family paying \$10,000 in care expenses can currently claim just \$1,500, far below actual costs

HB 2007 addresses this gap by increasing the cap on the percent of care expenses that can be claimed, allowing working families to get more badly-needed help with their child and dependent kūpuna care costs.

These changes directly support families with children and caregivers of older adults by helping offset the rising costs of adult day care, in-home support, and supervision—services that allow kupuna to age safely at home while caregivers remain in the workforce.

AARP urges the Legislature to pass HB 2007 to provide meaningful financial relief to Hawai'i caregivers and the families they support.

# TAX FOUNDATION OF HAWAII

735 Bishop Street, Suite 417

Honolulu, Hawaii 96813 Tel. 536-4587

**SUBJECT:** INCOME; Household and Dependent Care Services Tax Credit; Applicable Percentage; Employment-related Expenses

**BILL NUMBER:** HB 2007

**INTRODUCED BY:** PERRUSO, AMATO, BELATTI, GRANDINETTI, HUSSEY, ILAGAN, IWAMOTO, KUSCH, MARTEN, MORIKAWA, PIERICK, POEPOE, SOUZA, TARNAS, TEMPLO

**EXECUTIVE SUMMARY:** Increases a taxpayer's applicable percentage of employment-related expenses that is used to calculate the household and dependent care services tax credit. Extends the sunset date of the temporary increase in maximum employment-related expenses that are used to calculate the household and dependent care services tax credit, established by Act 163, SLH 2023, to 6/30/2030.

**SYNOPSIS:** Adds a definition to section 235-1, HRS, for "Cost-of-living adjustment factor".

Amends the section 235-55.6(a)(2), HRS, definition of the applicable percentage to 50% reduced by one percentage point for each \$3,000, or fraction thereof, by which the taxpayer's adjusted gross income exceeds the threshold amount; provided the applicable percentage shall not be reduced below 25%.

Adds section 235-55.6(a)(3) setting the threshold amount as \$150,000 for taxable years beginning after December 31, 2025 and recomputed by the director of taxation annually by the cost-of-living adjustment factor for taxable years beginning after December 31, 2026.

Adds section 235-55.6(f) to disallow credits during the disallowance period. The disallowance period is 1) ten taxable years after a final administrative or judicial decision that the credit claimed was due to fraud, and 2) two taxable years after a final administrative or judicial decision disallowing the taxpayer's claim for credit.

Makes technical changes to Act 163, SLH 2023, to allow the enhanced version of this credit, which otherwise would expire on December 31, 2027, to last until June 30, 2030.

**EFFECTIVE DATE:** Shall apply to taxable years beginning after December 31, 2025, sunsets on June 30, 2030.

STAFF COMMENTS: We in Hawaii have several disparate programs and tax credits aimed at poverty relief. They include the EITC, the food/excise tax credit (HRS section 235-55.85), the household and dependent care credit (HRS section 235-55.6), and the credit for low-income household renters (HRS section 235-55.7). The credits have non-duplication provisions and strict time limits on when they may be claimed upon pain of credit forfeiture. Apparently, lawmakers of the past had many different ideas on how to address the problem of poverty in Paradise but couldn't figure out which program to go with, so they adopted them all. The principal disadvantage of this is that people can and do get confused over which credits they can and can't claim, and as a result could expose themselves to credit disallowance, penalties, and other undesirable consequences.

The bill's new formula certainly increases complexity, adding to the confusion. It is not a table lookup formula and will be trickier for taxpayers to understand and for the Department to administer.

This measure adds guardrails for fraudulent and judicial and administrative disallowance of the credit, which helps reduce the chances of abuse by bad actors.

Digested: 2.3.26

**HB-2007**

Submitted on: 2/2/2026 8:01:06 PM  
Testimony for HSH on 2/5/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Gina Borgman	Individual	Support	Written Testimony Only

Comments:

Thank you

**HB-2007**

Submitted on: 2/2/2026 8:27:15 PM  
Testimony for HSH on 2/5/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Nancy D Moser	Individual	Support	Written Testimony Only

Comments:

Thank you

**HB-2007**

Submitted on: 2/2/2026 8:28:54 PM  
Testimony for HSH on 2/5/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Tanya Aynessazian	Individual	Support	Written Testimony Only

**Comments:**

I strongly support this bill.

Tanya Aynessazian

**HB-2007**

Submitted on: 2/2/2026 9:03:23 PM  
Testimony for HSH on 2/5/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Leah K	Individual	Support	Written Testimony Only

**Comments:**

Aloha Chair and Members,

I am a Hawai‘i resident writing in support of HB2007. Child care costs are extremely high in our state, and many working families are struggling to make it work.

Strengthening the Child and Dependent Care Tax Credit would provide real relief for Hawai‘i ‘ohana and help families stay in the workforce. Please pass HB2007.

Mahalo.

**HB-2007**

Submitted on: 2/2/2026 9:26:25 PM  
Testimony for HSH on 2/5/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Ryan Samonte	Individual	Support	Written Testimony Only

Comments:

SUPPORT

**HB-2007**

Submitted on: 2/2/2026 9:54:28 PM  
Testimony for HSH on 2/5/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
J. Kehau Lucas	Individual	Support	Written Testimony Only

**Comments:**

Welina mai,

I am Kēhau Lucas and I am a Maui resident writing in strong support of **HB2007**. I urge you to pass this bill to strengthen the Child and Dependent Care Tax Credit — a critical policy change that would provide real, meaningful relief to working families across our pae‘aina.

Child care costs in Hawai‘i are among the highest in the nation. The current structure of child care expenses puts tremendous pressure on family budgets, often forcing difficult decisions about work, care, and financial stability. Research shows that the average annual cost of full-time child care for an infant in Hawai‘i can exceed \$20,000, and about 62% of children under five have all available parents in the workforce, further highlighting the need for accessible care.

The existing Child and Dependent Care Tax Credit in Hawai‘i is limited in both scope and scale. While it provides some help, the maximum credit allowed today does not reflect the real costs families face — currently it caps at \$2,400 for one child or \$4,800 for two or more, and phases down quickly as income rises.

**Why this matters:**

- **Economic Burden on Families:** With child care costs far outpacing wage growth, many families end up spending a significant share of their income just to keep their children in care. This strain can make workforce participation unaffordable, particularly for low- and moderate-income households.
- **Workforce Participation:** Quality child care enables parents to work, pursue education, and maintain stable employment. Research and prior legislative findings (including Hawaii bills on dependent care tax credits) recognize that such care “facilitates employment” and boosts family economic well-being.
- **Early Learning Benefits:** Access to stable, quality early care and learning also supports children’s academic and social development — programs like early childhood education have been linked to long-term benefits, including reduced remedial education costs and better outcomes in school and beyond.

Strengthening the Child and Dependent Care Tax Credit — as proposed in HB2007 — would help ensure that this credit actually meets the economic reality faced by Hawai‘i families. Doubling the credit or increasing the percentage of eligible expenses that can be claimed will

make it more affordable for parents to stay in the workforce and reduce the financial hardship associated with child care costs. **This is a proven policy tool that not only supports families but also strengthens our local economy by keeping parents engaged in the workforce.**

Mahalo for your consideration and for supporting solutions that will help Hawai'i families thrive.

Aloha 'āina,

Kēhau Lucas

**HB-2007**

Submitted on: 2/2/2026 9:58:07 PM  
Testimony for HSH on 2/5/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Jasmine Balangitao	Individual	Support	Written Testimony Only

**Comments:**

Hi Chair and members I'm writing to you in support of this bill. Us local working families are struggling so much and we need this bill to help give us some relief with so much high cost of living there seems to be no end in sight. Please help make a difference in our lives. Mahalo ,  
Jasmine Balangitao

**HB-2007**

Submitted on: 2/2/2026 10:32:10 PM  
Testimony for HSH on 2/5/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Tim Huycke	Individual	Support	Written Testimony Only

**Comments:**

I support HB2007.

**HB-2007**

Submitted on: 2/2/2026 10:41:41 PM  
Testimony for HSH on 2/5/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Erin Hagan	Individual	Support	Written Testimony Only

**Comments:**

Aloha Chair and Members,

I am a Hawai‘i resident writing in support of HB2007. Child care costs are extremely high in our state, and many working families are struggling to make it work.

Strengthening the Child and Dependent Care Tax Credit would provide real relief for Hawai‘i ‘ohana and help families stay in the workforce. Please pass HB2007.

Mahalo,

Erin Hagan

Waialua

**HB-2007**

Submitted on: 2/3/2026 6:19:39 AM  
Testimony for HSH on 2/5/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Catherine M. Medeiros	Individual	Support	Written Testimony Only

**Comments:**

Aloha Chair and Members,

I am a Hawai‘i resident writing in support of HB2007. Child care costs are extremely high in our state, and many working families are struggling to make it work.

I ask that you support HB2007 so my great-children will be able to afford childcare for their babies so they can continue to work/go to school and become the best member of our community.

**HB-2007**

Submitted on: 2/3/2026 6:42:56 AM  
Testimony for HSH on 2/5/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Alfred Castle	Individual	Support	Written Testimony Only

**Comments:**

As one of the largest private funders of preschools and child care, I strongly support efforts to strengthen our Hawaii families and keiki. This bill should have passed a long time ago, but please, let us get the job done this year.

Thank you, and I will be there with you to help fund keiki and families.

**HB-2007**

Submitted on: 2/3/2026 6:59:40 AM  
Testimony for HSH on 2/5/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
caitlin kryss	Individual	Support	Written Testimony Only

**Comments:**

Aloha Chair and Members,

I am a Hawai‘i resident writing in support of HB2007. Child care costs are extremely high in our state, and many working families are struggling to make it work.

Strengthening the Child and Dependent Care Tax Credit would provide real relief for Hawai‘i ‘ohana and help families stay in the workforce. Please pass HB2007.

Mahalo,  
*Caitlin Kryss, Puna District, Hawaii Island*

**HB-2007**

Submitted on: 2/3/2026 7:37:42 AM  
Testimony for HSH on 2/5/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Anamalia Su'esu'e	Individual	Support	Written Testimony Only

**Comments:**

Aloha Chair and Members,

My name is Anamalia and I am writing in strong support of HB2007. Child care costs in our state are incredibly high, and too many working families are struggling just to make ends meet. When my family was living on a single income with two children under the age of four, we simply could not afford child care or preschool for both of them, and I had to stay home until our oldest reached elementary school. That choice wasn't about preference, it was about affordability.

Families in Hawai'i need more support to access early learning programs and preschool, which are proven to benefit our keiki and strengthen families as a whole. Strengthening the Child and Dependent Care Tax Credit would provide meaningful relief for Hawai'i 'ohana, help parents remain in the workforce, and make quality child care more attainable. I urge you to pass HB2007 and invest in Hawai'i's families and future.

Mahalo,  
Anamalia  
Volcano, 96785

**HB-2007**

Submitted on: 2/3/2026 8:08:11 AM  
Testimony for HSH on 2/5/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Grace Akau	Individual	Support	Written Testimony Only

**Comments:**

Aloha Chair and Members,

I am a Hawai‘i resident writing in support of HB2007. Child care costs are extremely high in our state, and many working families are struggling to make it work.

Strengthening the Child and Dependent Care Tax Credit would provide real relief for Hawai‘i ‘ohana and help families stay in the workforce. Please pass HB2007.

Mahalo,  
*Grace Akau*

**HB-2007**

Submitted on: 2/3/2026 8:14:40 AM  
Testimony for HSH on 2/5/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Shay Chan Hodges	Individual	Support	Written Testimony Only

**Comments:**

Aloha Chair and Members,

I am a Hawai‘i resident writing in support of HB2007. Child care costs are extremely high in our state, and many working families are struggling to make it work.

Strengthening the Child and Dependent Care Tax Credit would provide real relief for Hawai‘i ‘ohana and help families stay in the workforce. Please pass HB2007.

Mahalo, Shay Chan Hodges

**HB-2007**

Submitted on: 2/3/2026 8:30:17 AM  
Testimony for HSH on 2/5/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Jaimie Inamine	Individual	Support	Written Testimony Only

**Comments:**

The Child and Dependent Care Tax Credit is a vital support for working families, helping to offset the high cost of childcare and dependent care so parents and caregivers can stay in the workforce. By reducing the financial burden of care, the credit strengthens household stability, boosts economic participation, and promotes healthier child development by making quality care more accessible. Investments like this return benefits throughout the economy by supporting small businesses that rely on working parents, improving workforce productivity, and helping families balance their responsibilities at home and at work. Expanding and protecting the credit ensures that more families have the opportunity to thrive, regardless of their income or circumstances.

**HB-2007**

Submitted on: 2/3/2026 8:46:47 AM  
Testimony for HSH on 2/5/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Michelle Bonk	Individual	Support	Written Testimony Only

**Comments:**

As a supporter of Indivisible Hawai'i I ask you to pass this bill.  
Thank you.

**HB-2007**

Submitted on: 2/3/2026 10:20:38 AM  
Testimony for HSH on 2/5/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Nanea Lo	Individual	Support	Written Testimony Only

**Comments:**

Hello Chair, Vice Chair, and Members of the Committee,

My name is **Nanea Lo**, and I am writing in **strong support of HB2007/SB2683**. I'm a board member of the Hawai'i Workers Center, member of the Honolulu Tenants Union, and member of Hawai'i Tax Fairness Coalition.

This bill is a critical lifeline for our working parents and family caregivers. By increasing the tax credit for care-related expenses, we allow our people to stay in the workforce while ensuring their qualifying keiki, kupuna, and dependents receive the care they deserve.

While Act 163 (Session Laws of Hawaii 2023) was a step in the right direction, it fell short. It intended to provide \$47 million in relief, yet the Department of Taxation later estimated its impact at only \$9.5 million. **HB2007/SB2683 corrects this** by increasing the applicable percentage of expenses, ensuring that the financial relief actually reaches the families who were promised help.

**Why this matters for Hawai'i:**

- **Supporting our Family Caregivers:** Hawai'i faces a high-risk shortage of caregivers. Roughly 154,000 of our neighbors provide unpaid care, often spending \$7,200 out-of-pocket annually—about 26% of their income. AARP estimates this unpaid labor is worth **\$2.6 billion** Generations Magazine. We cannot ask them to carry this billion-dollar burden alone while facing our state's high cost of living.
- **Addressing Childcare Costs:** With preschool averaging over **\$13,000 a year** Living in Hawaii, childcare is a major driver of why families are forced to leave the islands. Nearly half of our children live in households experiencing financial hardship. According to Hawaii Children's Action Network, 1 in 3 families earn above the poverty line but still cannot afford basic essentials.

Tax credits like this are the difference between a family making ends meet or being pushed out of Hawai'i. This bill provides the meaningful support our community needs to thrive and stay home.

I urge you to **pass HB2007/SB2683**.

me ke aloha ‘āina,

Nanea Lo, 96826

Hawai‘i Workers Center Board Member

Honolulu Tenants Union Member

Hawai‘i Tax Fairness Coalition

**HB-2007**

Submitted on: 2/3/2026 11:30:16 AM  
Testimony for HSH on 2/5/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Amber Kanehailua	Individual	Support	Written Testimony Only

**Comments:**

I support HB2007. Thank you.

**HB-2007**

Submitted on: 2/3/2026 11:40:34 AM  
Testimony for HSH on 2/5/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Jessica Kuzmier	Individual	Support	Written Testimony Only

**Comments:**

Aloha, I am writing in support of HB2007 because I believe it will help families in Hawai'i, which I believe is very important. Mahalo for your consideration.

**HB-2007**

Submitted on: 2/3/2026 12:02:53 PM  
Testimony for HSH on 2/5/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Martha Nakajima	Individual	Comments	Written Testimony Only

**Comments:**

I support this bill. Working family members who drop out of the workforce to care for dependent family members lose retirement benefits and risk encountering serious difficulties in re-entering the labor force later on. This tax credit should improve the chances of some of these individuals to be able to continue working if they can find paid help. Thank you. Martha Nakajima, Honolulu, member of Indivisible

**HB-2007**

Submitted on: 2/3/2026 12:15:26 PM  
Testimony for HSH on 2/5/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Rachel Ebert	Individual	Support	Written Testimony Only

**Comments:**

Aloha Chair and Members,

I am a Hawai‘i resident writing in support of HB2007. Child care costs are extremely high in our state, and many working families are struggling to make it work. As a maternal mental health therapist, I know firsthand how much local families are struggling with childcare costs.

Strengthening the Child and Dependent Care Tax Credit would provide real relief for Hawai‘i ‘ohana and help families stay in the workforce. Please pass HB2007.

**HB-2007**

Submitted on: 2/3/2026 1:34:59 PM  
Testimony for HSH on 2/5/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Renee Hall	Individual	Support	Written Testimony Only

Comments:

Support

Committee Hearing: February 5, 2026

I am writing in strong support of HB2007, the Child and Dependent Care Tax Credit.

Raising children in Hawai‘i is extraordinarily expensive, and the cost of childcare is one of the biggest burdens on working families. Many parents are forced to choose between maintaining employment and affording safe, reliable care for their children or dependents.

This tax credit would provide meaningful relief to families who are already stretched thin and help ensure that parents can remain in the workforce while meeting their caregiving responsibilities. Supporting working families strengthens Hawai‘i’s economy and promotes long-term stability for our keiki.

Please pass HB2007 and prioritize policies that make it possible for families to live, work, and raise children in Hawai‘i.

Mahalo for the opportunity to submit testimony.

COMMITTEE ON HUMAN SERVICES & HOMELESSNESS

Rep. Lisa Marten, Chair

Rep. Ikaika Olds, Vice Chair

Rep. Terez Amato (Maui)

Hearing:

Thursday, February 5, 2026 at 9:30 am

VIA VIDEOCONFERENCE

Conference Room 329

Hawai'i State Capitol

**TESTIMONY IN SUPPORT : HB 2007 - RELATING TO THE HOUSEHOLD AND DEPENDENT CARE SERVICES TAX CREDIT**

Aloha Chair Marten, Vice Chair Olds, Rep. Amato of Maui, and Members of the Committee,

My name is Christine Andrews and I am a long-term resident of Wailuku, Maui. I write to you today in **strong support of HB 2007**, relating to the household and dependent care services tax credit. This bill increases a taxpayer's applicable percentage of employment-related expenses that is used to calculate the household and dependent care services tax credit. It also extends the sunset date of the temporary increase in maximum employment-related expenses that are used to calculate the household and dependent care services tax credit, established by Act 163, SLH 2023, to 6/30/2030.

Nearly half of children in Hawai'i live in households experiencing financial hardship. While almost 1 in 8 are in poverty, an additional 3-in-10 families in Hawaii aren't officially poor but still don't earn enough to afford the basic life essentials. Many working-age families are choosing to move to the mainland because of the high cost of living here. This is even more so the case on Maui, where the impacts of the devastating wildfires in Lahaina have not just driven up the cost of housing island-wide, but also had severe impacts on businesses and employment that we are still struggling to recover to rebuild and recover from.

The cost of child and dependent care in Hawai'i has skyrocketed, and this is increasing costs and reducing the potential for workforce participation. With the average cost of child care in Hawai'i exceeding \$13,000 per year, families need more support. Tax credits can ease this burden by helping people keep more of their hard-earned money. When targeted for lower- to middle-income families, tax credits can help reduce financial hardship.

The Child and Dependent Care Tax Credit (CDCTC) is meant to help with child and dependent care expenses, but it currently is too limited to provide parents the amount of support they need. We need to make the CDCTC truly reflect the economic reality of working families. I am asking you to support HB2007 which is intended to accomplish this objective. HB2007 increases the percent of care expenses that can be claimed, allowing working families to get more badly-needed help with their child and dependent care costs.

In 2023, our lawmakers took an important first step to boost the CDCTC when they more than quadrupled the maximum amount that taxpayers can claim for child and dependent care expenses, from \$2,400 for one child/dependent to \$10,000 (and from \$4,800 for two or more dependents to \$20,000). I thank those of you on this committee who helped make that possible. However, that

legislation did not increase the maximum percent of care expenses that can be claimed, which is currently capped between 25% for those earning less than \$25,000 per year to 15% for those earning more than \$50,000.

Such a low cap makes it almost impossible for families to access the full amount of the credit. For example, if a family earns more than \$50,000 per year and has pre-K tuition of \$10,000, they can claim only \$1,500 under the current cap. To allow more working families to benefit from the increase that lawmakers passed in 2023, I am asking you to support HB2007, to raise the cap on the percent of care expenses that can be claimed with the CDCTC. We should raise the cap to 50% of care expenses for those earning up to \$150,000, stepping down to 25% for those earning at least \$225,000.

Helping families afford to enroll their keiki in child care programs also reaps benefits for their parents and our community in other ways:

- Full-time child care programs allow parents to obtain stable employment, which increases the economic well-being of the family as a whole.
- Research shows that expansions of the CDCTC lead to parents' increased labor force participation in both single-parent and married-couple households.
- Such labor force participation rises especially among younger mothers, which leads to positive effects on their future career prospects and wages.
- Providing \$1 of tax relief to a household via the CDCTC will almost certainly cost the state less than \$1 because of the resulting increases in labor force participation. Act 163 intended to provide approximately \$47,000,000 of financial relief to working families but the Department of Taxation later estimated the cost of Act 163 to be only \$9,500,000. What an amazing return on investment!

In addition, early learning programs facilitate the academic and social development of young children and should be supported. Research on the benefits of quality early learning programs indicates that for every \$1 invested in quality learning programs, society saves \$4 to \$8 on remedial classes, special education, welfare programs, and criminal justice costs.

Based on the foregoing, I request you support Hawai'i families by voting in **support of HB2007**.

Mahalo for all you do for your constituents and for all Hawai'i families,

Christine L. Andrews, J.D.  
Wailuku, Maui

**HB-2007**

Submitted on: 2/3/2026 3:59:20 PM  
Testimony for HSH on 2/5/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Lucille Frances	Individual	Support	Written Testimony Only

**Comments:**

allow residents to afford care for their elders.

**HB-2007**

Submitted on: 2/3/2026 4:39:51 PM  
Testimony for HSH on 2/5/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Kealakai Hammond	Individual	Support	Written Testimony Only

**Comments:**

Aloha Chair and Members,

I am a Hawai‘i resident writing in support of HB2007. Child care costs are extremely high in our state, and many working families are struggling to make it work.

As a maternal mental health provider, I hear the stories of moms every day who feel the weight of needing to find a way to pay for childcare so they can keep their jobs, or deciding to leave the workforce and take a drastic cut in income to stay home with their kids.

Strengthening the Child and Dependent Care Tax Credit would provide real relief for Hawai‘i ‘ohana and help families stay in the workforce. Please pass HB2007.

Mahalo,

Kealakai Hammond, LMHC, PMH-C

**HB-2007**

Submitted on: 2/3/2026 5:48:52 PM  
Testimony for HSH on 2/5/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Elizabeth Weltin	Individual	Support	Written Testimony Only

**Comments:**

My name is Elizabeth Weltin, and I am writing in strong support of HB2007.

Working families and family caregivers in Hawai‘i are under extraordinary financial strain. The Dependent Care Services Tax Credit is one of the most effective tools the state has to help parents and caregivers stay in the workforce while caring for keiki, kupuna, and other dependents. This bill meaningfully improves on Act 163 (SLH 2023) by increasing the percentage of employment-related care expenses that families can actually claim. While Act 163 was intended to provide \$47 million in relief, it ultimately delivered less than \$10 million—far short of what families need. HB2007 corrects that gap.

Hawai‘i faces a growing caregiver crisis. An estimated 154,000 family caregivers already provide unpaid care, spending an average of \$7,200 per year out of pocket—about 26% of their income—while juggling work or being forced to leave the workforce entirely. These caregivers contribute the equivalent of \$2.6 billion in unpaid labor each year. Without adequate support, more families will face impossible choices between employment and caring for loved ones.

At the same time, childcare costs are crushing working parents. With preschool costing over \$13,000 per year on average, many families who are not officially “poor” still cannot afford basic necessities. Nearly half of Hawai‘i’s children live in households experiencing financial hardship. Tax credits like this one are essential for helping families stay housed, employed, and rooted in Hawai‘i.

HB2007 is a practical, targeted way to support working families, reduce caregiver burnout, and strengthen Hawai‘i’s workforce. I strongly urge you to pass this measure.

Mahalo for the opportunity to submit testimony.

Elizabeth Weltin as an individual citizen and on behalf of Ka‘ū Voices-An Indivisible Chapter and member of the Indivisible Hawai‘i Statewide Network (IHSN)

**HB-2007**

Submitted on: 2/3/2026 6:41:31 PM  
Testimony for HSH on 2/5/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Natalie Portugal	Individual	Support	Written Testimony Only

**Comments:**

Aloha Chair and Members,

I am a Hawai‘i resident writing in support of HB2007. When I became a mom, my entire paycheck would have gone to childcare. I decided that wasn't worth it and became a stay at home mom. While I loved raising my kids, I now find myself in a position, 20 years later, where I need to be able to support myself financially and trying to reenter the workforce. I have not been able to find a job that would pay me above the poverty line even though I have a masters degree. Most organizations don't seem to want to give a chance to someone who has been out of the workforce for an extended period of time. If I could have been able to afford childcare, I likely would have stayed in the workforce and I wouldn't be starting over in my 40s.

Please pass HB2007.

Mahalo,

Natalie Portugal

**HB-2007**

Submitted on: 2/3/2026 7:14:02 PM  
Testimony for HSH on 2/5/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Justin Hughey	Individual	Support	Written Testimony Only

**Comments:**

To: Committee on Human Services and Committee on Finance Hearing Date: February 2026  
Measure: HB 2007 – Relating to the Household and Dependent Care Services Tax Credit

**TESTIMONY IN STRONG SUPPORT**

Chair, Vice-Chair, and Members of the Committees,

My name is Justin Hughey, and I am a 2nd-grade teacher. I am writing in strong support of HB 2007.

As an educator, I see the direct correlation between a child's stability at home and their ability to succeed in the classroom. Right now, that stability is under attack. The "Big Beautiful Bill" passed at the federal level has resulted in a massive reduction of funding to Hawaii, leaving our state to clean up a "mess" we didn't create. These federal cuts to social programs mean that the cost of living—already the highest in the nation—has become an insurmountable wall for the parents of my students.

We are being forced to raise taxes on the wealthy to bridge the gap left by Washington. This is not just a matter of policy; it is a matter of justice. The wealthy are the ones who have benefited most from the economic structures that got us into this mess, and it is only right that they bear the burden of fixing it.

HB 2007 is a critical tool for survival. When childcare costs exceed a family's rent, the entire household is under constant, suffocating stress. As a teacher, I see the "emotional toll" this takes. I see parents who are forced to work multiple jobs because their federal tax credits have been gutted, leaving them with no time to support their children's learning at home.

By increasing the tax credit for child and dependent care, this bill provides immediate, tangible relief to the working class. It ensures that parents can remain in the workforce and that their children are in safe, supervised environments. We cannot allow our families to be the collateral damage of federal neglect.

We must hold the line for our local families. If the federal government won't support us, we must take the resources from the top and reinvest them into the foundation of our community: our families and our children.

I urge you to pass HB 2007 to provide the relief our working families desperately need.

Thank you for your time and for your commitment to our schools and families.

Sincerely,

Justin Hughey  
Democratic Party of Hawaii, State Central Committee  
Education Caucus Rep.

**HB-2007**

Submitted on: 2/3/2026 7:39:48 PM  
Testimony for HSH on 2/5/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Judith White	Individual	Support	Written Testimony Only

**Comments:**

Kids are our future, literally. Please pass!

Judith White, Psy.D.

Member, Kauai Indivisible

**HB-2007**

Submitted on: 2/3/2026 7:58:01 PM  
Testimony for HSH on 2/5/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Philip Morgan	Individual	Support	Written Testimony Only

**Comments:**

I believe a caregiver tax credit would be a help to those who are taking care of someone and trying to survive financially in Hawaii. I am testifying as an individual and am a member of Kauai Indivisible . Thank you.

**HB-2007**

Submitted on: 2/3/2026 9:00:27 PM  
Testimony for HSH on 2/5/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Robert Justice, M.D.	Individual	Support	Written Testimony Only

**Comments:**

I am a retired physician and a member of Indivisible Hawaii. I strongly support this bill. The costs of dependent care are high both in terms of money and in lost income for working adults who must quit their jobs or work part-time to provide dependent care. The rising costs of living in Hawaii only exacerbate the problem. The absolute least we can do as fellow citizens is provide a tax credit for working parents and family caregivers.

**HB-2007**

Submitted on: 2/3/2026 9:02:55 PM  
Testimony for HSH on 2/5/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Ka'ale'a Kyrstin Hanawahine	Individual	Support	Written Testimony Only

Comments:

Aloha Chair and Members,

I am a Hawai‘i resident writing in support of HB2007. Child care costs are extremely high in our state, and many working families are struggling to make it work.

Strengthening the Child and Dependent Care Tax Credit would provide real relief for Hawai‘i ‘ohana and help families stay in the workforce. **Please pass HB2007.**

Mahalo,  
*KA'ALE'A HANAWAHINE*

**HB-2007**

Submitted on: 2/3/2026 9:11:53 PM  
Testimony for HSH on 2/5/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Elzadia Kaina	Individual	Support	Written Testimony Only

**Comments:**

Aloha Chair and Members,

I am a Hawai‘i resident and grandmother writing in support of HB2007. Child care costs are extremely high in our state, and many working families, including my daughter are struggling to make it work.

Strengthening the Child and Dependent Care Tax Credit would provide real relief for Hawai‘i ‘ohana and help families stay in the workforce. Please consider passing HB2007.

Mahalo,

*Elzy Kaina*

**HB-2007**

Submitted on: 2/3/2026 10:53:07 PM  
Testimony for HSH on 2/5/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Chloe Pua'ena Vierra-Villanueva	Individual	Support	Written Testimony Only

Comments:

Aloha Chair and Members,

I am a Hawai'i resident writing in support of HB2007. Child care costs are extremely high in our state, and many working families are struggling to make it work.

Strengthening the Child and Dependent Care Tax Credit would provide real relief for Hawai'i 'ohana and help families stay in the workforce. Please pass HB2007.

Mahalo,

C. Pua'ena Vierra-Villanueva

'Ohana Leadership Council

**HB-2007**

Submitted on: 2/4/2026 1:35:20 AM  
Testimony for HSH on 2/5/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Thomas Brandt	Individual	Support	Written Testimony Only

Comments:

Strong support.

**HB-2007**

Submitted on: 2/4/2026 5:06:22 AM  
Testimony for HSH on 2/5/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Leilani Kailiawa	Individual	Support	Written Testimony Only

**Comments:**

Aloha Chair and Members,

I am a Hawaii resident writing in support of HB2007. Child care costs are extremely high in our state, and many working families are struggling to make it work.

I know a lot of families that are in this situation and see the emotional toll it is for the families.

Strengthening the Child and Dependent Care Tax Credit would provide relief for Hawaii ohana and help families stay in the workforce. Please pass HB2007

With gratitude,

Leilani Kailiawa

**HB-2007**

Submitted on: 2/4/2026 8:03:03 AM  
Testimony for HSH on 2/5/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
David Cuthbert	Individual	Support	Written Testimony Only

**Comments:**

Hawai'i is experiencing a loss of families moving to the mainland because of the high cost of living which includes dependent care costs. HB2007 can help lower their cost of living by making available more of the \$47 million provided by ACT 163 to families with qualified dependents.

LATE \*Testimony submitted late may not be considered by the Committee for decision making purposes.

**HB-2007**

Submitted on: 2/4/2026 10:13:26 AM  
Testimony for HSH on 2/5/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Lori Kizer	Individual	Support	Written Testimony Only

Comments:

I support this bill and ask my elected officials to approve/pass. Mahalo.

## **HB-2007**

Submitted on: 2/4/2026 10:14:26 AM  
Testimony for HSH on 2/5/2026 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Ezgi Green	Individual	Support	Written Testimony Only

### Comments:

Aloha Chair, Vice Chair, and Members of the Committee,

I am writing in strong support of HB 2007, which strengthens the household and dependent care services tax credit by increasing the portion of employment-related care expenses that families can claim and extending this expanded credit through 2030.

### **Why This Matters for Working Families**

For many families in Hawaii, childcare and dependent care are not optional expenses—they are essential requirements that enable parents and caregivers to participate in the workforce. The current cost of care services represents a significant portion of household budgets, often forcing difficult choices between earning income and providing care for children, elderly parents, or family members with special needs.

HB 2007 provides meaningful financial relief at a time when families need it most. By increasing the claimable percentage of care expenses and ensuring this support continues through 2030, this bill helps working parents and caregivers manage the high costs they face while maintaining employment.

### **Supporting Hawaii's Workforce and Economy**

Care costs are a documented factor in Hawaii's workforce challenges. When families struggle to afford quality care, workforce participation suffers—particularly among women, who often bear primary caregiving responsibilities. This bill takes a practical step toward addressing these barriers by reducing the financial burden that prevents capable workers from fully engaging in our economy.

Investing in this tax credit supports not only individual families but also the broader economic stability of our communities. When working families have access to affordable care solutions, they can contribute more fully to Hawaii's workforce and economy.

### **A Long-Term Investment in Affordability**

By extending the expanded credit through 2030, HB 2007 provides families with predictable, sustained support. This long-term approach recognizes that care costs will continue to be a

significant expense and that families benefit from knowing this assistance will be available as they plan their financial futures.

### **Conclusion**

HB 2007 represents a thoughtful, targeted approach to supporting working families in Hawaii. It acknowledges the real costs families face and provides practical relief that enables workforce participation while supporting the well-being of children, elders, and family members who need care.

I respectfully urge the committee to pass HB 2007.

Mahalo for your consideration and for your service to Hawaii's families.

Sincerely,  
Ezgi Green  
Waialua, O'ahu

LATE \*Testimony submitted late may not be considered by the Committee for decision making purposes.

**HB-2007**

Submitted on: 2/4/2026 2:19:53 PM  
Testimony for HSH on 2/5/2026 9:30:00 AM

**LATE**

Submitted By	Organization	Testifier Position	Testify
Gail Morrison	Individual	Support	Written Testimony Only

Comments:

Please help working parents and family caregivers.