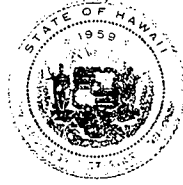


JOSH GREEN, M.D.
GOVERNOR
KE KIA'ĀINA



GOV. MSG. NO. 1245

EXECUTIVE CHAMBERS
KE KE'ENA O KE KIA'ĀINA

June 25, 2026

The Honorable Ronald D. Kouchi
President of the Senate,
and Members of the Senate
Thirty-Third State Legislature
State Capitol, Room 409
Honolulu, Hawai'i 96813

The Honorable Nadine K. Nakamura
Speaker, and Members of the
House of Representatives
Thirty-Third State Legislature
State Capitol, Room 431
Honolulu, Hawai'i 96813

Aloha President Kouchi, Speaker Nakamura, and Members of the Legislature:

This is to inform you that on June 25, 2026, the following bill was signed into law:

H.B. NO. 1661, H.D. 1, S.D. 1,
C.D. 1

RELATING TO CAFETERIA PLANS.
ACT 144

Mahalo,

Josh Green, M.D.
Governor, State of Hawai'i

A BILL FOR AN ACT

RELATING TO CAFETERIA PLANS.

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

1 SECTION 1. Section 78-30, Hawaii Revised Statutes, is
2 amended by amending subsection (a) to read as follows:

3 "(a) Each chief executive may establish a wage and salary
4 reduction benefit program [~~which~~] that qualifies as a cafeteria
5 plan within the meaning of section 125 of the Internal Revenue
6 Code of 1986, as amended[-]; provided that the maximum salary
7 reduction contribution and maximum carryover amount for any
8 flexible spending account plan established pursuant to this
9 section shall be set annually in accordance with the maximum
10 amounts allowed under section 125 of the Internal Revenue Code,
11 as it operates in the State under chapter 235. The cafeteria
12 plan shall allow eligible employees to elect to reduce their
13 pretax compensation in return for payment by the jurisdiction of
14 the expenses of eligible benefits."

15 SECTION 2. Statutory material to be repealed is bracketed
16 and stricken. New statutory material is underscored.



1 SECTION 3. This Act shall take effect on July 1, 2027.



H.B. NO. 1661
H.D. 1
S.D. 1
C.D. 1

APPROVED this 25th day of June, 2026



GOVERNOR OF THE STATE OF HAWAII

HB No. 1661, HD 1, SD 1, CD 1

THE HOUSE OF REPRESENTATIVES OF THE STATE OF HAWAII

Date: May 6, 2026
Honolulu, Hawaii

We hereby certify that the above-referenced Bill on this day passed Final Reading in the House of Representatives of the Thirty-Third Legislature of the State of Hawaii, Regular Session of 2026.



Nadine K. Nakamura
Speaker
House of Representatives





Brian L. Takeshita
Chief Clerk
House of Representatives

THE SENATE OF THE STATE OF HAWAI‘I

Date: May 6, 2026
Honolulu, Hawai‘i 96813

We hereby certify that the foregoing Bill this day passed Final Reading in the Senate of the Thirty-Third Legislature of the State of Hawai‘i, Regular Session of 2026.


President of the Senate


Clerk of the Senate