

A BILL FOR AN ACT

RELATING TO AUTOMATED EXTERNAL DEFIBRILLATORS.

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

SECTION 1. Chapter 235, Hawaii Revised Statutes, is amended by adding a new section to be appropriately designated and to read as follows:

"§235- Automated external defibrillator subsidization tax credit. (a) There shall be allowed to each qualified

taxpayer an automated external defibrillator subsidization tax credit that shall be deductible from the taxpayer's net income tax liability, if any, imposed by this chapter for the taxable year in which the tax credit is properly claimed.

(b) The amount of the tax credit shall be \$500 per automated external defibrillator device purchased and installed in a place of public accommodation with or more employees operated by the qualified taxpayer in the taxable year for which the tax credit is properly claimed, up to a maximum of \$ per qualified taxpayer per taxable year.

(c) If the tax credit under this section exceeds the taxpayer's income tax liability, the excess of the tax credit



1 over liability may be used as a credit against the taxpayer's
2 net income tax liability in subsequent years until exhausted.
3 All claims for the tax credit under this section, including
4 amended claims, shall be filed on or before the end of the
5 twelfth month following the close of the taxable year for which
6 the tax credit may be claimed. Failure to meet the filing
7 requirements of this subsection shall constitute a waiver of the
8 right to claim the tax credit.

9 (d) The director of taxation:

10 (1) Shall prepare any forms that may be necessary to claim
11 a tax credit under this section;

12 (2) May require the taxpayer to furnish reasonable
13 information to ascertain the validity of the claim for
14 the tax credit made under this section; and

15 (3) May adopt rules under chapter 91 necessary to
16 effectuate the purposes of this section.

17 (e) For the purposes of this section:

18 "Place of public accommodation" has the same meaning as in
19 section 489-2.



H.B. NO. 1535

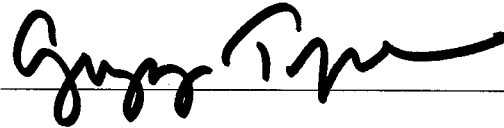
1 "Qualified taxpayer" means a taxpayer subject to the tax
2 imposed by this chapter who operates a place of public
3 accommodation with or more employees."

4 SECTION 2. New statutory material is underscored.

5 SECTION 3. This Act, upon its approval, shall apply to
6 taxable years beginning after December 31, 2026.

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INTRODUCED BY:



JAN 14 2026



H.B. NO. 1535

Report Title:

Income Tax Credit; Automated External Defibrillator Devices;
Places of Public Accommodation

Description:

Establishes an income tax credit for the purchase and
installation of automated external defibrillator devices by
certain places of public accommodation.

*The summary description of legislation appearing on this page is for informational purposes only and is
not legislation or evidence of legislative intent.*

