

---

## A BILL FOR AN ACT

RELATING TO AUTOMATED EXTERNAL DEFIBRILLATORS.

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

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

4 **"S235- Automated external defibrillator subsidization**  
5 **tax credit.** (a) There shall be allowed to each qualified  
6 taxpayer an automated external defibrillator subsidization tax  
7 credit that shall be deductible from the taxpayer's net income  
8 tax liability, if any, imposed by this chapter for the taxable  
9 year in which the tax credit is properly claimed.

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

16 (c) If the tax credit under this section exceeds the  
17 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.



**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.

7

INTRODUCED BY:

Gerry Tye

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.*

