
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 "§235- 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 located in the State with
13 twenty-five or more employees operated by the qualified taxpayer
14 in the taxable year for which the tax credit is properly
15 claimed, up to a maximum of \$ per qualified taxpayer
16 per taxable year.



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

12 (d) No taxpayer that claims a credit under this section
13 shall claim a deduction or any other credit for the same
14 qualified costs under this chapter.

15 (e) The director of taxation:

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

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



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

3 (f) For the purposes of this section:

4 "Automated external defibrillator" means a medical device
5 designed to analyze the heart rhythm and deliver an electric
6 shock to victims of ventricular fibrillation to restore the
7 heart rhythm to normal.

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

10 "Qualified taxpayer" means a taxpayer subject to the tax
11 imposed by this chapter who operates a place of public
12 accommodation located in the State with twenty-five or more
13 employees."

14 SECTION 2. New statutory material is underscored.

15 SECTION 3. This Act, upon its approval, shall apply to
16 taxable years beginning after July 1, 3000.



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 located in the State.
Effective 7/1/3000. (HD1)

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