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

11 (b) The amount of the tax credit shall be \$500 per
12 automated external defibrillator device that is installed and
13 placed in service during the taxable year in a place of public
14 accommodation located in the State with twenty-five or more
15 employees operated by the qualified taxpayer up to a maximum of
16 \$ per qualified taxpayer 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 under this chapter
14 for the same costs used to claim a credit under this section.

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 who operates a place
11 of public accommodation located in the State with twenty-five or
12 more employees."

13 SECTION 2. New statutory material is underscored.

14 SECTION 3. This Act shall take effect on July 1, 3000;
15 provided that section 1 of this Act shall apply to taxable years
16 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 automated external
defibrillator devices that are installed and placed in service
in certain places of public accommodation located in the State.
Effective 7/1/3000. (HD2)

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