
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; provided that a
11 qualified taxpayer shall demonstrate that any automated external
12 defibrillator purchased has been registered with the statewide
13 automated external defibrillator registry pursuant to section
14 321- .
15 (b) The amount of the tax credit shall be \$500 per
16 automated external defibrillator device that is installed and
17 placed in service during the taxable year in a place of public



1 accommodation located in the State with twenty-five or more
2 employees operated by the qualified taxpayer up to a maximum of
3 \$ _____ per qualified taxpayer per taxable year.

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

15 (d) No taxpayer that claims a credit under this section
16 shall claim a deduction or any other credit under this chapter
17 for the same costs used to claim a credit under this section.

18 (e) The director of taxation:

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



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

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

6 (f) For the purposes of this section:

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

11 "Place of public accommodation" has the same meaning as
12 defined in section 489-2.

13 "Qualified taxpayer" means a taxpayer who operates a place
14 of public accommodation located in the State with twenty-five or
15 more employees."

16 SECTION 2. Chapter 321, Hawaii Revised Statutes, is
17 amended by adding a new section to be appropriately designated
18 and to read as follows:

19 "§321- Automated external defibrillator registry. (a)

20 The department of health shall establish and maintain a
21 statewide automated external defibrillator registry for



1 automated external defibrillators located in places of public
2 accommodation, as defined in section 489-2.

3 (b) The registry shall collect and maintain information
4 including but not limited to:

5 (1) The name of the facility, organization, or entity
6 responsible for the automated external defibrillator;

7 (2) The physical address of the facility where the device
8 is located;

9 (3) The specific placement location of the device within
10 the facility;

11 (4) The name and contact information of the automated
12 external defibrillator program coordinator or
13 responsible individual;

14 (5) The manufacturer, model, and serial number of the
15 device;

16 (6) The date the device was placed into service;

17 (7) The operational status of the device, including
18 battery and electrode pad expiration dates, where
19 available;



1 (8) The accessibility of the device, including whether the
2 device is publicly accessible and hours of
3 availability, where applicable; and

4 (9) Any additional information the department determines
5 necessary to support emergency medical response,
6 quality improvement, and public health monitoring.

7 (c) The owner or operator of an automated external
8 defibrillator located in a place of public accommodation shall
9 register the device with the department in a form and manner
10 prescribed by the department.

11 (d) Registration pursuant to this section shall be
12 provided without cost to the owner or operator.

13 (e) The owner or operator of an automated external
14 defibrillator shall:

15 (1) Maintain the device in accordance with the
16 manufacturer's guidelines;

17 (2) Conduct periodic inspections to ensure the device is
18 operational;

19 (3) Maintain records of inspection and maintenance
20 activities;



- 1 (4) Replace batteries, electrode pads, and other
2 consumable components before expiration; and
- 3 (5) Ensure the device remains accessible and clearly
4 identifiable within the facility.
- 5 (f) Any use of an automated external defibrillator in
6 response to a suspected cardiac arrest shall be reported to the
7 department in a form and manner prescribed by the department.
- 8 The report shall include:
- 9 (1) The date and location of use;
10 (2) Whether a shock was delivered;
11 (3) The number of shocks delivered, if known;
12 (4) Whether emergency medical services were activated; and
13 (5) Any device malfunction or operational issue.
- 14 (g) The department shall coordinate the automated external
15 defibrillator registry with emergency medical services agencies,
16 public safety answering points, and 911 dispatch systems to
17 support real-time identification of the nearest available
18 automated external defibrillator during suspected cardiac arrest
19 emergencies.



1 (h) Notwithstanding any law to the contrary, the
2 department shall request moneys from the 911 fund to be expended
3 for:

4 (1) The establishment of an automated external
5 defibrillator registry coordinator for implementation
6 and maintenance of the automated external
7 defibrillator registry;

8 (2) Integration of the registry with 911 dispatch systems
9 and public safety answering points; and

10 (3) Technology, infrastructure, and operational support
11 necessary to enable real-time access to automated
12 external defibrillator location data during emergency
13 response.

14 (i) The department may adopt rules pursuant to chapter 91
15 to implement this section.

16 (j) To qualify for any tax credit established pursuant to
17 section 235- the taxpayer shall demonstrate that any automated
18 external defibrillator purchased has been registered with the
19 statewide automated external defibrillator registry pursuant to
20 this section.



1 (k) Nothing in this section shall be construed to limit or
2 modify the immunity protections provided under section 663-1.5."

3 SECTION 3. New statutory material is underscored.

4 SECTION 4. This Act shall take effect on July 1, 3000;
5 provided that section 1 of this Act shall apply to taxable years
6 beginning after December 31, 2026.



Report Title:

DOH; Income Tax Credit; Automated External Defibrillator Devices; Automated External Defibrillator Registry; Places of Public Accommodation; Reporting; 911 Fund

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, subject to registration requirements. Authorizes the Department of Health to establish a statewide automated external defibrillator registry to collect and maintain certain information. Requires the owner or operator of an automated external defibrillator located in a place of public accommodation to conduct certain maintenance. Requires reporting of certain automated external defibrillator data to the Department of Health. Requires the Department of Health to coordinate with certain entities. Requires the Department of Health to request funds from the 911 Fund for the establishment and maintenance of the automated external defibrillator registry. Effective 7/1/3000. (SD1)

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