

Honolulu, Hawaii

FEB 18 , 2026

RE: H.B. No. 1535
H.D. 1

Honorable Nadine K. Nakamura
Speaker, House of Representatives
Thirty-Third State Legislature
Regular Session of 2026
State of Hawaii

Madame:

Your Committee on Health, to which was referred H.B. No. 1535
entitled:

"A BILL FOR AN ACT RELATING TO AUTOMATED EXTERNAL
DEFIBRILLATORS,"

begs leave to report as follows:

The purpose of this measure is to establish an income tax
credit for the purchase and installation of automated external
defibrillator devices by certain places of public accommodation.

Your Committee received testimony in support of this measure
from the Kohala Coast Resort Association; BOMA Hawaii; and one
individual. Your Committee received comments on this measure from
the Department of Taxation; Department of Health; and Tax
Foundation of Hawaii.

Your Committee finds that sudden cardiac arrest can occur
without warning and immediate access to an automated external
defibrillator (AED) significantly increases the chances of
survival. Your Committee further finds that the high cost of
purchasing, installing, and maintaining AED equipment can be a
barrier for many of the State's small businesses. This measure is
intended to increase AED availability in places of public
accommodation by incentivizing private businesses to purchase and
install AEDs.

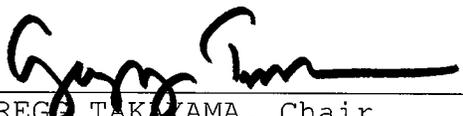


Your Committee has amended this measure by:

- (1) Clarifying that the tax credit may be claimed by qualified taxpayers who operate a place of public accommodation located in the State with twenty-five or more employees;
- (2) Limiting the carry-forward of excess tax credits to the five years following the taxable year in which the credit was claimed;
- (3) Prohibiting a taxpayer who claims the credit from also claiming a deduction or any other credit for the same qualified costs for the purchase and installation of an automated external defibrillator;
- (4) Inserting a definition of "automated external defibrillator";
- (5) Changing the effective date to July 1, 3000, to encourage further discussion; and
- (6) Making technical, nonsubstantive amendments for the purposes of clarity, consistency, and style.

As affirmed by the record of votes of the members of your Committee on Health that is attached to this report, your Committee is in accord with the intent and purpose of H.B. No. 1535, as amended herein, and recommends that it pass Second Reading in the form attached hereto as H.B. No. 1535, H.D. 1, and be referred to your Committee on Finance.

Respectfully submitted on
behalf of the members of the
Committee on Health,



GREG TAKAYAMA, Chair



