

Honolulu, Hawaii

MAR 06 , 2026

RE: H.B. No. 1535  
H.D. 2

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

Madame:

Your Committee on Finance, to which was referred H.B. No. 1535, H.D. 1, 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 the Automated External Defibrillator Subsidization Tax Credit for automated external defibrillator devices that are installed and placed in service in certain places of public accommodation located in the State.

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

Your Committee has amended this measure by:

- (1) Changing the effective date to July 1, 3000, to be consistent with the application to taxable years and encourage further discussion; and



- (2) 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 Finance that is attached to this report, your Committee is in accord with the intent and purpose of H.B. No. 1535, H.D. 1, as amended herein, and recommends that it pass Third Reading in the form attached hereto as H.B. No. 1535, H.D. 2.

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



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CHRIS TODD, Chair



