

STAND. COM. REP. NO. **3183**

Honolulu, Hawaii

MAR 25 2026

RE: H.B. No. 1535
H.D. 2
S.D. 1

Honorable Ronald D. Kouchi
President of the Senate
Thirty-Third State Legislature
Regular Session of 2026
State of Hawaii

Sir:

Your Committee on Commerce and Consumer Protection, to which was referred H.B. No. 1535, H.D. 2, entitled:

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

begs leave to report as follows:

The purpose and intent of this measure is to establish 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.

Your Committee received testimony in support of this measure from the Kohala Coast Resort Association and Building Owners and Managers Association Hawaii.

Your Committee received comments on this measure from the Department of Taxation, Department of Health, and Tax Foundation of Hawaii.

Your Committee finds that automated external defibrillators can be important life-saving devices in the event of health emergencies. This measure would incentivize--through claimable tax credits--the purchase and installation of automated external defibrillators in certain locations in the State to strengthen public health preparedness.



Your Committee acknowledges the testimony of the Department of Health in relation to the request for a statewide registry of automated external defibrillators to support real-time identification of nearby defibrillators during cardiac arrest events.

Accordingly, your Committee has amended this measure by:

(1) Inserting language that:

- (A) Requires the owner or operator of an automated external defibrillator device located in a place of public accommodation to register the device with the statewide automated external defibrillator registry and makes registration a condition of eligibility for the tax credit;
- (B) Authorizes the Department of Health to establish a statewide automated external defibrillator registry to collect and maintain certain information;
- (C) Requires the owner or operator of an automated external defibrillator located in a place of public accommodation to conduct certain maintenance on the device;
- (D) Requires reporting of certain automated external defibrillator data to the Department of Health;
- (E) Requires the Department of Health to coordinate with certain entities;
- (F) Requires the Department of Health to request funds from the 911 Fund for the establishment and maintenance of the automated external defibrillator registry; and
- (G) Clarifies that the tax credit for installation of an automated external defibrillator device shall be claimable for taxable years after December 31, 2026; and



- (2) Making technical, nonsubstantive amendments for the purposes of clarity and consistency.

As affirmed by the record of votes of the members of your Committee on Commerce and Consumer Protection that is attached to this report, your Committee is in accord with the intent and purpose of H.B. No. 1535, H.D. 2, as amended herein, and recommends that it pass Second Reading in the form attached hereto as H.B. No. 1535, H.D. 2, S.D. 1, and be referred to your Committee on Ways and Means.

Respectfully submitted on
behalf of the members of the
Committee on Commerce and
Consumer Protection,



JARRETT KEOHOKALOLE, Chair



The Senate
 Thirty-Third Legislature
 State of Hawai'i

Record of Votes
 Committee on Commerce and Consumer Protection
 CPN

Bill / Resolution No.:	Committee Referral:	Date:		
HB 1535 HD2	CPN, WAM	03/18/2026		
<input type="checkbox"/> The Committee is reconsidering its previous decision on this measure. If so, then the previous decision was to: _____				
The Recommendation is:				
<input type="checkbox"/> Pass, unamended 2312	<input checked="" type="checkbox"/> Pass, with amendments 2311	<input type="checkbox"/> Hold 2310 <input type="checkbox"/> Recommit 2313		
Members	Aye	Aye (WR)	Nay	Excused
KEOHOKALOLE, Jarrett (C)	✓			
FUKUNAGA, Carol (VC)	✓			
LAMOSAO, Rachele	✓			
MCKELVEY, Angus L.K.	✓			
AWA, Brenton	✓			
TOTAL	5			
Recommendation: <input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted				
Chair's or Designee's Signature: <i>Carol Fukunaga</i>				
Distribution: Original Yellow Pink File with Committee Report Committee Drafting Agency				

*Only one measure per Record of Votes