

Honolulu, Hawaii

MAY 01 , 2026

RE: H.B. No. 1661
H.D. 1
S.D. 1
C.D. 1

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

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

Madam and Sir:

Your Committee on Conference on the disagreeing vote of the House of Representatives to the amendments proposed by the Senate in H.B. No. 1661, H.D. 1, S.D. 1, entitled:

"A BILL FOR AN ACT RELATING TO CAFETERIA PLANS,"

having met, and after full and free discussion, has agreed to recommend and does recommend to the respective Houses the final passage of this bill in an amended form.

The purpose of this measure is to require the maximum contribution and carryover amounts for a public service flexible spending account plan to be set annually in accordance with the maximum amounts allowed under section 125 of the Internal Revenue Code.

Your Committee on Conference has amended this measure by:

- (1) Changing the effective date to July 1, 2027; and



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

As affirmed by the record of votes of the managers of your Committee on Conference that is attached to this report, your Committee on Conference is in accord with the intent and purpose of H.B. No. 1661, H.D. 1, S.D. 1, as amended herein, and recommends that it pass Final Reading in the form attached hereto as H.B. No. 1661, H.D. 1, S.D. 1, C.D. 1.


Respectfully submitted on behalf of the managers:

ON THE PART OF THE SENATE


ON THE PART OF THE HOUSE




BRANDON J.C. ELEFANTE
Chair



JACKSON D. SAYAMA
Co-Chair



DONNA MERCADO KIM
Co-Chair




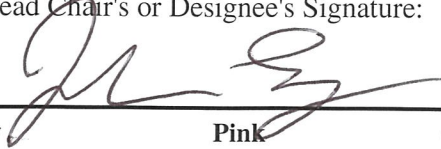
MIKE LEE
Co-Chair



Hawaii State Legislature

Record of Votes of a
Conference Committee

CCR 146-26

Bill / Concurrent Resolution No.: HB 1661, HD 1, SD 1					Date/Time: 5/1/26 12:01 PM				
<input checked="" type="checkbox"/> The recommendation of the House and Senate managers is to pass with amendments (CD).									
<input type="checkbox"/> The Committee is reconsidering its previous decision.									
<input type="checkbox"/> The recommendation of the Senate Manager(s) is to AGREE to the House amendments made to the Senate Measure					<input type="checkbox"/> The recommendation of the House Manager(s) is to AGREE to the Senate amendments made to the House Measure.				
Senate Managers	A	WR	N	E	House Managers	A	WR	N	E
ELEFANTE, Brandon J.C., Chr.	✓				SAYAMA, Jackson D., Co-Chr.	✓			
KIM, Donna Mercado, Co-Chr.	✓				LEE, Mike, Co-Chr.	✓			
FEVELLA, Kurt				✓	KAPELA, Jeanne	✓			
					REYES ODA, Julie				✓
TOTAL	2	0	0	1	TOTAL	3	0	0	1
A = Aye		WR = Aye with Reservations			N = Nay		E = Excused		
Senate Recommendation is: <input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted					House Recommendation is: <input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted				
Senate Lead Chair's or Designee's Signature: 					House Lead Chair's or Designee's Signature: 				
Distribution: Original		Yellow			Pink		Goldenrod		
File with Conference Committee Report		House Clerk's Office			Senate Clerk's Office		Drafting Agency		