

STAND. COM. REP. NO. 1160-26

Honolulu, Hawaii

MAR 06 , 2026

RE: H.B. No. 1851
H.D. 3

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. 1851, H.D. 2, entitled:

"A BILL FOR AN ACT RELATING TO TAXATION,"

begs leave to report as follows:

The purpose of this measure is to establish an Apprenticeship Program Income Tax Credit for certain qualified costs incurred by a qualified apprenticeship program.

Your Committee received testimony in support of this measure from the Department of Labor and Industrial Relations; Chamber of Commerce Hawaii; Hawaii Food Industry Association; Maui Chamber of Commerce; Hawaii Primary Care Association; and Kohala Coast Resort Association. Your Committee received comments on this measure from the Department of Taxation and Tax Foundation of Hawaii.

Your Committee has amended this measure by changing the aggregate cap of the tax credit to an unspecified amount.

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. 1851, H.D. 2, as amended herein, and recommends that it pass Third Reading in the form attached hereto as H.B. No. 1851, H.D. 3.

2026-2226 HB1851 HD3 HSCR HMSO



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



CHRIS TODD, Chair



