

Honolulu, Hawaii  
FEB 19 , 2026

RE: H.B. No. 1972  
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 Economic Development & Technology, to which was referred H.B. No. 1972, H.D. 1, entitled:

"A BILL FOR AN ACT RELATING TO TAXATION,"

begs leave to report as follows:

The purpose of this measure is to establish, and appropriate funds for the implementation of, a Family Caregiver Tax Credit for nonpaid family caregivers.

Your Committee received testimony in support of this measure from the Hawaii State Commission on the Status of Women; Disability and Communication Access Board; Hawai'i Public Health Institute; AARP Hawai'i; Alzheimer's Association - Hawaii; Hawaii Family Caregiver Coalition; LeadingAge Pacific West; Hawai'i Children's Action Network Speaks!; Hawaii Primary Care Association; Home Care Association of America, Hawaii Chapter; Hawai'i Women Lawyers; and numerous individuals. Your Committee received comments on this measure from the Department of Taxation; Executive Office on Aging; and Tax Foundation of Hawaii.

Your Committee finds that family caregivers are the foundation of the long-term care system in the State. An estimated 154,000 adults in Hawaii provide unpaid care to family members or loved ones; these caregivers deliver unpaid care valued at an estimated \$2,600,000,000 each year. Your Committee further



finds that nonpaid family caregivers face many physical and emotional challenges and spend a significant amount of their income on caregiving services. Your Committee recognizes that the demands on family caregivers are not isolated family issues and that the State should provide financial assistance to these individuals to ensure that their contributions to the State's care system are compensated. This measure ensures that nonpaid family caregivers have a source of financial support by establishing a Family Caregiver Tax Credit.

Your Committee has amended this measure by:

- (1) Changing the appropriation to an unspecified amount; and
- (2) Making technical, nonsubstantive amendments for the purposes of clarity, consistency, and style.

Your Committee respectfully requests your Committee on Finance, should it deliberate on this measure, to consider an appropriation amount of \$100,000.

As affirmed by the record of votes of the members of your Committee on Economic Development & Technology that is attached to this report, your Committee is in accord with the intent and purpose of H.B. No. 1972, H.D. 1, as amended herein, and recommends that it be referred to your Committee on Finance in the form attached hereto as H.B. No. 1972, H.D. 2.

Respectfully submitted on  
behalf of the members of the  
Committee on Economic  
Development & Technology,



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GREGGOR ILAGAN, Chair



**Record of Votes of the Committee on Economic Development & Technology**

<b>Bill/Resolution No.:</b> <i>HB 1972 HDI</i>	<b>Committee Referral:</b> <i>HSH, ECD, FIN</i>	<b>Date:</b> <i>2/18/26</i>		
<input type="checkbox"/> The committee is reconsidering its previous decision on the measure.				
<b>The recommendation is to:</b> <input type="checkbox"/> Pass, unamended (as is) <input checked="" type="checkbox"/> Pass, with amendments (HD) <input type="checkbox"/> Hold <input type="checkbox"/> Pass short form bill with HD to recommit for future public hearing (recommit)				
ECD Members	Ayes	Ayes (WR)	Nays	Excused
1. <b>ILAGAN, Greggor (C)</b>	/			
2. <b>HUSSEY, Ikaika (VC)</b>	/			
<del>3. <b>HOLT, Daniel</b></del>				
4. <b>TAM, Adrian K.</b>	/			
5. <b>TEMPLO, Shirley Ann</b>	/			
6. <b>YAMASHITA, Kyle T.</b>	/			
7. <b>GEDEON, Joe</b>	/			
<b>TOTAL (7)</b>	<i>6</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>The recommendation is:</b> <input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted If joint referral, _____ did not support recommendation. <small>committee acronym(s)</small>				
<b>Vice Chair's or designee's signature:</b> _____ 				
<b>Distribution:</b> Original (White) – Committee Duplicate (Yellow) – Chief Clerk's Office Duplicate (Pink) – HMSO				