

Honolulu, Hawaii

MAR 05 , 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 Finance, to which was referred H.B. No. 1972, 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:

- (1) Establish and appropriate funds for a family caregiver tax credit for nonpaid family caregivers; and
- (2) Require the Department of Taxation to submit annual reports to the Legislature.

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



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. 1972, H.D. 2, and recommends that it pass Third Reading.

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

A handwritten signature in black ink, appearing to read "Chris Todd", written in a cursive style.

CHRIS TODD, Chair



