

STAND. COM. REP. NO.

3190

Honolulu, Hawaii

MAR 25 2026

RE: H.B. No. 1972
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 Health and Human Services, 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 and intent of this measure is to establish a Family Caregiver Tax Credit for nonpaid family caregivers.

Your Committee received testimony in support of this measure from the Policy Advisory Board for Elder Affairs, Hawaii State Commission on the Status of Women, AARP Hawai'i, Hawai'i Public Health Institute, Alzheimer's Association-Hawaii, Hawai'i Primary Care Association, Home Care Association of America-Hawaii Chapter, LeadingAge Pacific West, Hawai'i Children's Action Network Speaks!, Aloha Independent Living Hawaii, ALS Network, and ten 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 backbone of the long-term care system in the State, providing largely unpaid and unsupported care to older parents, spouses, and other loved ones. Your Committee further finds that nonpaid family caregivers face many physical, emotional, and financial challenges



and often balance caregiving with work and other personal responsibilities. Your Committee notes that approximately two hundred sixty thousand Hawaii residents are family caregivers. Your Committee believes that the demands on family caregivers are not isolated family issues, but rather matters of broad public concern, and that the State should assist in the delivery of meaningful support and solutions for those that provide unpaid long-term care services in the State. This measure acknowledges the economic value of caregiving and offers tangible support to caregivers who sacrifice earnings and career advancement to care for loved ones.

Your Committee has amended this measure by:

- (1) Inserting language to include expenses for professional home care services provided by a home care agency licensed under section 321-14.8, Hawaii Revised Statutes, to the definition of "qualified expenses" for the Family Caregiver Tax Credit;
- (2) Inserting an effective date of January 1, 2050, to encourage further discussion; and
- (3) 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 Health and Human Services that is attached to this report, your Committee is in accord with the intent and purpose of H.B. No. 1972, H.D. 2, as amended herein, and recommends that it pass Second Reading in the form attached hereto as H.B. No. 1972, 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 Health and Human
Services,



JOY A. SAN BUENAVENTURA, Chair



The Senate
Thirty-Third Legislature
State of Hawai'i

Record of Votes
Committee on Health and Human Services
HHS

Bill / Resolution No.:* HB 1972 HD2	Committee Referral: HHS, WAM	Date: 3/20/2020		
<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
SAN BUENAVENTURA, Joy A. (C)	✓			✓
MCKELVEY, Angus L.K. (VC)				
KANUHA, Dru Mamo	✓			
KEOHOKALOLE, Jarrett	✓			
FEVELLA, Kurt	✓			
TOTAL	4	0	0	1
Recommendation: <input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted				
Chair's or Designee's Signature:				
Distribution: Original Yellow Pink File with Committee Report Committee Drafting Agency				

*Only one measure per Record of Votes