

STAND. COM. REP. NO. 3623

Honolulu, Hawaii

APR 09 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 Ways and Means, to which was referred H.B. No. 1972, H.D. 2, S.D. 1, entitled:

"A BILL FOR AN ACT RELATING TO TAXATION,"

begs leave to report as follows:

The purpose and intent of this measure is to provide tax relief to family caregivers in the State.

More specifically, this measure:

- (1) Establishes a family caregiver tax credit for nonpaid family caregivers;
- (2) Requires the Department of Taxation to submit annual reports to the Legislature; and
- (3) Appropriates moneys to develop and implement the tax credit program.

Your Committee received written comments in support of this measure from the Disability and Communication Access Board, Hawaii State Commission on the Status of Women, Hawaii State Council on Developmental Disabilities, Policy Advisory Board for Elder Affairs, AARP Hawaii, Catholic Charities Hawaii, Chamber of Commerce Hawaii, Hawaii Children's Action Network Speaks!, Hawaii



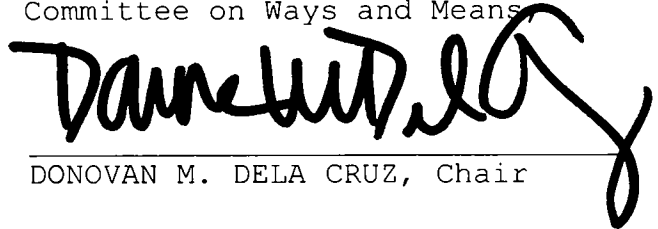
Public Health Institute, LeadingAge Pacific West, and thirteen individuals.

Your Committee received written comments on this measure from the Department of Taxation and Tax Foundation of Hawaii.

Your Committee finds that family caregivers play a critical role in Hawaii's long-term care system, providing substantial unpaid support that enables older adults and individuals with disabilities to remain in their homes and communities. Family caregivers assist with a wide range of daily and medical tasks, often while managing employment and other responsibilities. Your Committee also finds that these caregivers face considerable physical, emotional, and financial challenges, with many caregivers incurring significant out-of-pocket expenses related to caregiving. Your Committee further finds that the demands on family caregivers are not isolated family issues, and that supportive measures are necessary to sustain and strengthen Hawaii's caregiving network.

As affirmed by the record of votes of the members of your Committee on Ways and Means that is attached to this report, your Committee is in accord with the intent and purpose of H.B. No. 1972, H.D. 2, S.D. 1, and recommends that it pass Third Reading.

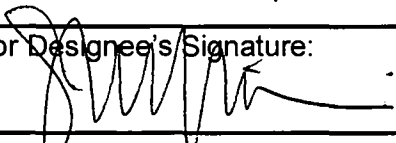
Respectfully submitted on
behalf of the members of the
Committee on Ways and Means


DONOVAN M. DELA CRUZ, Chair



The Senate
Thirty-Third Legislature
State of Hawai'i

Record of Votes
Committee on Ways and Means
WAM

Bill / Resolution No.:*	Committee Referral:	Date:		
HB1972, HD2, SD1	HHS, WAM	4/06/2026		
<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 checked="" type="checkbox"/> Pass, unamended 2312 <input type="checkbox"/> Pass, with amendments 2311 <input type="checkbox"/> Hold 2310 <input type="checkbox"/> Recommit 2313				
Members	Aye	Aye (WR)	Nay	Excused
DELA CRUZ, Donovan M. (C)	X			
MORIWAKI, Sharon Y. (VC)	X			
DECOITE, Lynn	X			
ELEFANTE, Brandon J.C.	X			
HASHIMOTO, Troy N.	X			
INOUYE, Lorraine R.	X			
KANUHA, Dru Mamo	X			
KIDANI, Michelle N.	X			
KIM, Donna Mercado	X			
LEE, Chris				X
RICHARDS, III, Herbert M. "Tim"	X			
WAKAI, Glenn	X			
FEVELLA, Kurt	X			
TOTAL	12	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