

Honolulu, Hawaii

FEB 06 , 2026

RE: H.B. No. 1996
H.D. 1

Honorable Nadine K. Nakamura
Speaker, House of Representatives
Thirty-Third State Legislature
Regular Session of 2026
State of Hawaii

Madame:

Your Committee on Health, to which was referred H.B. No. 1996
entitled:

"A BILL FOR AN ACT RELATING TO HEARING AIDS,"

begs leave to report as follows:

The purpose of this measure is to exempt gross receipts from
the sale of hearing aids received by a hospital, infirmary,
medical clinic, health care facility, pharmacy, or practitioner
licensed to administer drugs to an individual from the general
excise tax.

Your Committee received testimony in support of this measure
from the Disability and Communications Access Board and five
individuals. Your Committee received comments on this measure
from the Department of Taxation and Tax Foundation of Hawaii.

Your Committee finds that hearing loss affects approximately
two-thirds of adults aged seventy years or older and is associated
with accelerated cognitive decline, depression, social isolation,
falls, and higher health care expenditures. Your Committee
further finds that cost is often the primary barrier preventing
persons with hearing loss from wearing hearing aids, with costs
for a single hearing aid ranging from a few hundred to several
thousand dollars. This measure is intended to reduce out-of-



pocket costs and promote health equity by exempting hearing aids from the general excise tax.

Your Committee has amended this measure by:

- (1) Removing the sunset provision;
- (2) Changing the effective date to July 1, 3000, to encourage further discussion; and
- (3) Making technical, nonsubstantive amendments for the purposes of clarity, consistency, and style.

As affirmed by the record of votes of the members of your Committee on Health that is attached to this report, your Committee is in accord with the intent and purpose of H.B. No. 1996, as amended herein, and recommends that it pass Second Reading in the form attached hereto as H.B. No. 1996, H.D. 1, and be referred to your Committee on Economic Development & Technology.

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



GREGG TOKAYAMA, Chair



