

Honolulu, Hawaii

MAR 06 , 2026

RE: H.B. No. 2214
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. 2214, H.D. 1, entitled:

"A BILL FOR AN ACT RELATING TO TAX CREDITS,"

begs leave to report as follows:

The purpose of this measure is to establish a refundable diaper tax credit for eligible taxpayers.

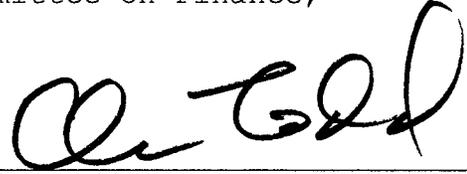
Your Committee received testimony in support of this measure from the AAUW of Hawaii; Early Childhood Action Strategy; Hawai'i Diaper Bank; National Diaper Bank Network; and Hawai'i Children's Action Network Speaks!. Your Committee received comments on this measure from the Department of Taxation and Tax Foundation of Hawaii.

Your Committee has amended this measure by changing the effective date to July 1, 3000, to encourage further discussion.

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. 2214, H.D. 1, as amended herein, and recommends that it pass Third Reading in the form attached hereto as H.B. No. 2214, H.D. 2.



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



