

STAND. COM. REP. NO. **2156**

Honolulu, Hawaii

FEB 11 2026

RE: S.B. No. 2462

Honorable Ronald D. Kouchi
President of the Senate
Thirty-Third State Legislature
Regular Session of 2026
State of Hawaii

Sir:

Your Committee on Judiciary, to which was referred S.B. No. 2462 entitled:

"A BILL FOR AN ACT RELATING TO STATE INCOME TAX LIABILITY,"

begs leave to report as follows:

The purpose and intent of this measure is to increase designated income check-off amounts for the Hawaii Election Campaign Fund to \$6 for taxpayers filing individual returns with \$6 or more of state income tax liability and for spouses filing joint returns with \$12 or more of state income tax liability.

Your Committee received testimony in support of this measure from the Campaign Spending Commission, League of Women Voters of Hawaii, Hawai'i Alliance for Progressive Action, HULI PAC, Green Party of Hawai'i, Our Hawai'i, and thirty-two individuals.

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

Your Committee finds that the Hawaii Election Campaign Fund administered by the Campaign Spending Commission provides partial public financing for campaigns in the State. The Hawaii Election Campaign Fund is one of the various funds supported by the State Income Tax Check-Off Program which allows individual taxpayers to designate \$3 to the fund and each spouse on a joint return to designate \$3 each for a total of \$6. However, inflation has risen at a rate far outpacing any previous increase to the state income



tax check-off. This measure will double state income tax check-off amounts for the Hawaii Election Campaign Fund to support free and fair elections.

As affirmed by the record of votes of the members of your Committee on Judiciary that is attached to this report, your Committee is in accord with the intent and purpose of S.B. No. 2462 and recommends that it pass Second Reading and be referred to your Committee on Ways and Means.

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



KARL RHOADS, Chair



