

STAND. COM. REP. NO.

2420

Honolulu, Hawaii

FEB 19 2026

RE: S.B. No. 2848
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 S.B. No. 2848 entitled:

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

begs leave to report as follows:

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

Your Committee received testimony in support of this measure from the Disability and Communication Access Board and five individuals.

Your Committee received comments on this measure from the Department of the Attorney General and Department of Taxation.

Your Committee finds that hearing aids are a vital auxiliary device for people who are deaf or hard of hearing and can facilitate effective communication. Your Committee further finds that hearing aids can range from a few hundred dollars to thousands of dollars for one year, and if a person needs two hearing aids, the cost can present a barrier for those with limited income. By providing general excise tax relief for the sale of hearing aids, this measure promotes access to medically



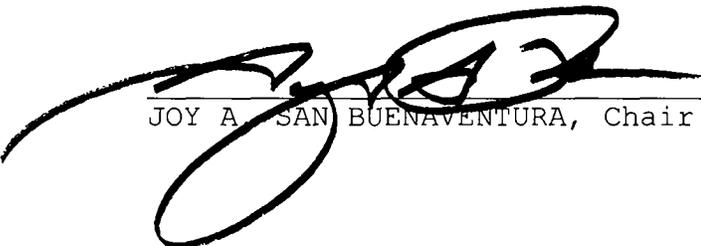
necessary care, improves quality of life, and supports full participation in employment, education, and community life for individuals who are deaf or hard of hearing.

Your Committee has amended this measure by:

- (1) Deleting language that would have updated reference to the "food stamp program" in section 237-24.3(5), Hawaii Revised Statutes, to "supplemental nutrition assistance program" for consistency with current federal terminology, to ensure compliance with the one-subject requirement under article III, section 14, of the Hawaii State Constitution;
- (2) Inserting an implementation date of January 1, 2027, to provide sufficient time for form and instruction changes and notice to taxpayers;
- (3) Deleting language that would have repealed this measure on January 1, 2028; and
- (4) Inserting an effective date of January 30, 2050, to encourage further discussion;
- (5) 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 S.B. No. 2848, as amended herein, and recommends that it pass Second Reading in the form attached hereto as S.B. No. 2848, S.D. 1, and be referred to your Committees on Ways and Means and Commerce and Consumer Protection.

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.:*	Committee Referral:	Date:		
SB 2848	HHS, WAM/CPN	2/13/26		
<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	✓			
KEOHOKALOPE, Jarrett	✓			
FEVELLA, Kurt	✓			
TOTAL	5	0	0	0
Recommendation:				
<input checked="" type="checkbox"/> Adopted		<input type="checkbox"/> Not Adopted		
Chair's or Designee's Signature:				
				
Distribution:				
Original File with Committee Report	Yellow Committee	Pink Drafting Agency		

*Only one measure per Record of Votes