

STAND. COM. REP. NO.

2846

Honolulu, Hawaii

MAR - 5 2026

RE: S.B. No. 3183  
S.D. 2

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 S.B. No. 3183, S.D. 1, entitled:

"A BILL FOR AN ACT RELATING TO RENEWABLE ENERGY,"

begs leave to report as follows:

The purpose and intent of this measure is to amend the renewable energy technologies income tax credit established under section 235-12.5, Hawaii Revised Statutes.

More specifically, this measure:

- (1) Prohibits individually or jointly filing taxpayers with an adjusted gross income of \$250,000 or greater from claiming a credit for certain solar energy systems installed and placed in service on a single-family residential property, with certain exemptions;
- (2) Removes certain cap amounts for solar energy systems; and
- (3) Increases the adjusted gross income requirements for an individual taxpayer to elect to have any excess credits refunded.



Your Committee received written comments in support of this measure from Arion Energy, Independent Energy, and two individuals.

Your Committee received written comments in opposition to this measure from two individuals.

Your Committee received written comments on this measure from the Department of Taxation, Hawaii State Energy Office, Alternate Energy Inc, ELCCO Inc., Green Power Projects LLC, Hawaii Energy Connection, Hawaii Solar Energy Association, Inter-Island Solar Supply and The Solaray Corporation, Malama Solar LLC, Photonworks Engineering, PV Tech, Sunrun Inc., and six individuals.

Your Committee finds that renewable energy systems that capture solar and wind energy and convert it to thermal or mechanical energy, electricity, and fuel will be key in the State's transition away from fossil fuels. Your Committee believes that this measure promotes equitable access to clean energy by amending the renewable energy technologies income tax credit to better support low- and moderate- income families in the State.

Your Committee has amended this measure by reinstating the cap amount for certain solar energy systems on single-family residential property and changing the cap amount to an unspecified amount.

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 S.B. No. 3183, S.D. 1, as amended herein, and recommends that it pass Third Reading in the form attached hereto as S.B. No. 3183, S.D. 2.

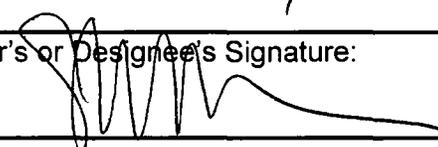
Respectfully submitted on  
behalf of the members of the  
Committee on Ways and Means,

  
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:		
6B3183, SD1	EIG, WAM	3/3/2026		
<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 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
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
<b>TOTAL</b>	11	1	0	1
Recommendation: <input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted				
Chair's or Designee's Signature:				
				
<b>Distribution:</b> Original     Yellow     Pink File with Committee Report     Committee     Drafting Agency				

\*Only one measure per Record of Votes