

HOUSE OF REPRESENTATIVES
THE THIRTY-THIRD LEGISLATURE
REGULAR SESSION OF 2026

COMMITTEE ON FINANCE

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NOTICE OF HEARING

DATE: Tuesday, March 3, 2026
TIME: 10:00 a.m.
PLACE: VIA VIDEOCONFERENCE
Conference Room 308
State Capitol
415 South Beretania Street

Click [here](#) to submit testimony and to testify remotely or in person.

A live stream link of all House Standing Committee meetings will be available online shortly before the scheduled start time.

Click [here](#) for the live stream of this meeting via YouTube.

A G E N D A #1

[HB 2148](#)
[Status](#)

RELATING TO THE ESTATE AND GENERATION-SKIPPING TRANSFER TAX. FIN

Establishes an unrealized gains surcharge on certain property transfers subject to the estate and generation-skipping transfer tax. Except for certain types of properties within estates, lowers the applicable exclusion amount allowed.



[HB 2306](#)
[Status](#)

RELATING TO INCOME TAX.
Repeals future adjustments to the standard deduction and income tax brackets. Increases the applicable percentage of the employment-related expenses for which the child and dependent care tax credit may be claimed; provides for a disallowance period when there is a final administrative or judicial decision finding that the claim was due to fraud or disallowing the credit; and defines "adjusted gross income" for purposes of the child and dependent care tax credit as adjusted gross income as defined by the Internal Revenue Code of 1986, as amended. Extends the sunset for amendments made by Act 163, SLH 2023 to the child and dependent care tax credit, earned income tax credit, and food/excise tax credit.

FIN

[HB 1776, HD2](#)
[\(HSCR472-26\)](#)
[Status](#)

RELATING TO THE RESIDENTIAL LANDLORD-TENANT CODE.
Requires the Office of Consumer Protection to periodically publish an accessible, multilingual notice of tenant rights. Requires the notice to be included in the informational handbook on the Residential Landlord-Tenant Code maintained by the Office. Requires a landlord to provide a tenant with a copy of the most recent notice of tenant rights in the tenant's preferred language, if available, and subjects the landlord to a fine for failure to do so. Effective 7/1/3000. (HD2)

CPC, JHA, FIN

[HB 2007, HD2](#)
[\(HSCR618-26\)](#)
[Status](#)

RELATING TO THE HOUSEHOLD AND DEPENDENT CARE SERVICES TAX CREDIT.
Increases a taxpayer's applicable percentage of employment-related expenses that is used to calculate the household and dependent care services tax credit. Extends the sunset date of the temporary increase in maximum employment-related expenses that are used to calculate the household and dependent care services tax credit, established by Act 163, SLH 2023, to 6/30/2030. Sunsets 6/30/2030. Effective 7/1/3000. (HD2)

HSB, ECD, FIN

[HB 1939, HD1](#)
[\(HSCR427-26\)](#)
[Status](#)

RELATING TO TAXATION.
Amends the Motion Picture, Digital Media, and Film Production Income Tax Credit (film tax credit) by providing additional credits to qualified productions that have a workforce of at least eighty per cent local hires and meet other specific requirements, then increasing the local workforce threshold to eighty-two per cent in the third consecutive taxable year and eighty-five per cent in the fifth taxable year, that the additional credit is claimed; requiring independent third-party certification of qualified production costs for all film productions claiming the film tax credit; authorizing DBEDT to waive the credit cap per qualified production for one qualified production each fiscal year; and requiring the Hawaii Film Office to submit an annual report to the Legislature. Repeals 1/1/2033. Effective 7/1/3000. (HD1)

ECD, FIN



HB 2490, HD2 (HSCR510-26) Status	<p>RELATING TO COASTAL RESILIENCE.</p> <p>Establishes a five-year Coastal Resilience Pilot Program within the Department of Business, Economic Development, and Tourism for the preservation of Mantokuji Bay. Allows the pilot program to be exempt from certain regulatory requirements. Requires the State Historic Preservation Division to conduct a streamlined historic preservation review. Establishes certain procedures for the discovery of Native Hawaiian skeletal remains. Requires annual reports to the Legislature. Sunsets 6/30/2031. Effective 7/1/3000. (HD2)</p>	<p>WAL, ECD, FIN</p>
HB 1733, HD1 (HSCR564-26) Status	<p>RELATING TO THE HOUSING LOAN AND MORTGAGE PROGRAM.</p> <p>Increases the Hula Mae Multifamily Revenue Bond authorization ceiling amount to continue financing affordable rental housing statewide. Clarifies that revenue bonds treated as refunding bonds do not count against the authorized aggregate principal amount of the bond. Effective 7/1/3000. (HD1)</p>	<p>HSG, FIN</p>
HB 2049, HD2 (HSCR743-26) Status	<p>RELATING TO HOUSING.</p> <p>Restructures the conveyance tax to a marginal rate system for the sale of properties with residential use, adjusts the tax for multifamily properties to reflect value on a per-unit basis, and applies a cost-of-living adjustment to conveyance tax rates. Allocates revenues from conveyance tax collections. Allocates a portion of conveyance tax collections to the Dwelling Unit Revolving Fund to fund infrastructure programs in areas that meet minimum standards of transit-supportive density. Allocates a portion of conveyance tax revenues to the Hawaiian Home Lands Trust Fund. Effective 7/1/3000. (HD2)</p>	<p>HSG/WAL, JHA, FIN</p>
HB 1710, HD2 (HSCR578-26) Status	<p>RELATING TO HISTORIC PRESERVATION.</p> <p>Authorizes SHPD to conduct a phased review of a proposed project on private property under certain circumstances. Amends the process and deadlines by which SHPD must provide written concurrence or non-concurrence for proposed projects on private property or certain projects that require state or county approval for entitlement for use, after which concurrence may be assumed and the project may move to the next step in the compliance process. Effective 7/1/3000. (HD2)</p>	<p>WAL, HSG, FIN</p>
HB 1918, HD1 (HSCR243-26) Status	<p>RELATING TO TAXATION.</p> <p>Imposes conveyance tax on the transfer of a controlling interest of an entity with an interest in real property. Stipulates that the imposition of the conveyance tax on transfers of entity ownership shall not apply to any transfer of interest or acquisition between entities wholly owned by the same common ownership that results in no change in the beneficial ownership. Imposes the conveyance tax on certain transfers of real property at the lowest tax rate. Imposes liability on the transferee in the event that the transferor of the controlling interest does not pay the tax due. Effective 7/1/3000. (HD1)</p>	<p>WAL, FIN</p>



HB 1926, HD1 (HSCR586-26) Status	<p>RELATING TO RED HILL.</p> <p>Appropriates funds for studies on remediation of substances released from the Red Hill Bulk Fuel Storage Facility; environmental monitoring and testing; research on groundwater modeling and sampling; and independent testing and verification of water data, to be published on a public dashboard. Requires the Department of Land and Natural Resources to seek reimbursement from the United States Department of Defense. Effective 7/1/3000. (HD1)</p>	<p>WAL, EEP, FIN</p>
HB 2325, HD1 (HSCR646-26) Status	<p>RELATING TO CIVIL SERVICE EXEMPT POSITIONS WITHIN THE DEPARTMENT OF LAND AND NATURAL RESOURCES.</p> <p>Exempts certain positions within the State Historic Preservation Division and Commission on Water Resource Management within the Department of Land and Natural Resources from the state civil service law. Effective 7/1/3000. (HD1)</p>	<p>WAL, LAB, FIN</p>
HB 2426, HD1 (HSCR461-26) Status	<p>RELATING TO STATE PARKS.</p> <p>Authorizes and appropriates funds for the expansion of Wailuku River State Park. Authorizes the Department of Land and Natural Resources to exercise the power of eminent domain for the expansion of Wailuku River State Park. Effective 7/1/3000. (HD1)</p>	<p>WAL, FIN</p>
HB 1553, HD1 (HSCR241-26) Status	<p>RELATING TO HABITAT CONSERVATION PLANS.</p> <p>Requires any existing habitat conservation plan that does not include an agreement for emergency medical and rehabilitation services for affected native wildlife to be amended to include such services in the agreement. Effective 7/1/3000. (HD1)</p>	<p>WAL, FIN</p>
HB 2544, HD1 (HSCR462-26) Status	<p>RELATING TO ADMINISTRATIVE FEES.</p> <p>Makes permanent, rather than repealing upon the adoption of relevant administrative rules, the Department of Land and Natural Resources' authority to establish a transaction fee for certain services rendered by the Bureau of Conveyances for each recording in the Bureau of Conveyances and Land Court. Amends the authorized uses of moneys in the Bureau of Conveyances Special Fund. Repeals language that required the Bureau of Conveyances' microfilm fees to be established by rules. Effective 7/1/3000. (HD1)</p>	<p>WAL, FIN</p>
HB 2599, HD1 (HSCR270-26) Status	<p>RELATING TO AQUATIC PROTECTION.</p> <p>Requires the Division of Aquatic Resources of the Department of Land and Natural Resources to: manage the aquatic life and aquatic resources of the State, giving the highest priority to protecting, restoring, and maintaining ecosystem integrity and use the best scientific data available; and set goals to substantially increase coral-reef resilience around Oahu and develop a framework to meet those goals, with annual reports to the Legislature. Effective 7/1/3000. (HD1)</p>	<p>WAL, FIN</p>



[HB 2616, HD1](#)
[\(HSCR708-26\)](#)
[Status](#)

RELATING TO THE BANYAN DRIVE-MAKAOKŪ
COMMUNITY DEVELOPMENT DISTRICT.

WAL, FIN

Establishes the Waiakea Community Development District within the Hawaii Community Development Authority. Establishes the Waiakea Community Development District Special Fund. Specifies the powers and duties of the Authority as it relates to the new development district and amends the composition of the Authority to include representatives of the new development district. Establishes a Community Advisory Council to provide guidance regarding the redevelopment of the Waiakea Community Development District. Appropriates funds. Effective 7/1/3000. (HD1)

DECISION MAKING TO FOLLOW

Persons wishing to offer comments should submit testimony at least **24 hours** prior to the hearing. Testimony received after this time will be stamped late and left to the discretion of the chair to consider. While every effort will be made to incorporate all testimony received, materials received on the day of the hearing or improperly identified or directed, may not be processed.

Testimony submitted will be placed on the legislative website. This public posting of testimony on the website should be considered when including personal information in your testimony.

The chair may institute a per-testifier time limit.

Committees meeting in the morning must adjourn prior to the day's Floor Session. Therefore, due to time constraints, not all testifiers may be provided an opportunity to offer verbal comments. However, written submissions will be considered by the committee.

Please refrain from profanity or uncivil behavior. Violations may result in ejection from the hearing without the ability to rejoin.

For remote testifiers, the House will not be responsible for bad connections on the testifier's end.

For general help navigating the committee hearing process, please contact the Public Access Room at (808) 587-0478 or par@capitol.hawaii.gov.

The livestream and/or cable TV broadcast of this meeting will include closed captioning. If you need an auxiliary aid/service or other accommodation (including oral, written, or ASL interpretive services) or are unable to submit testimony via the website due to a disability, please contact the committee clerk at 586-6200. Requests made as early as possible have a greater likelihood of being fulfilled.

Click [here](#) for a complete list of House Guidelines for remote testimony.

FOR AMENDED NOTICES: Measures that have been deleted are stricken through and measures that have been added are bolded.

For more information, please contact the Committee Clerk at (808) 586-6200.

Rep. Chris Todd
Chair

