



STATE OF HAWAII
DEPARTMENT OF HEALTH
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Testimony COMMENTING on (HB1535-HD1)
RELATING TO AUTOMATED EXTERNAL DEFIBRILLATORS

REPRESENTATIVE CHRIS TODD, CHAIR
HOUSE COMMITTEE ON FINANCE

Friday, February 27, 2026 at 10:00 AM | Room Number: 308

1 **Fiscal Implications:** Undetermined.

2 **Department Position:** The Department of Health (“Department”) supports the intent and
3 respectfully offers the following comments.

4 **Department Testimony:** The Emergency Medical Services & Injury Prevention System Branch
5 (EMSIPSB) provides this testimony on behalf of the Department with comments.

6 The Department appreciates the Legislature’s intent to improve public access to automated
7 external defibrillators (AEDs). Early defibrillation is a critical component of the chain of survival
8 and can significantly improve outcomes in out-of-hospital cardiac arrest. Increasing AED
9 availability in places of public accommodation may strengthen community readiness and
10 reduce time to first shock in emergency situations.

11 The Department respectfully offers considerations regarding liability and implementation.
12 Hawaii Revised Statutes section (HRS) §663-1.5 provides civil immunity for individuals who, in
13 good faith and without remuneration, attempt to resuscitate a person using an automated
14 external defibrillator. The statute also provides that an employer or entity that provides an AED
15 or an AED training program shall not be vicariously liable for civil damages resulting from the

1 good faith acts of those who use the device, except in cases of gross negligence or wanton acts
2 or omissions. However, HRS §663-1.5(h) clarifies that the statute does not relieve any person or
3 employer of other duties imposed by law, including duties regarding the maintenance of
4 equipment used for resuscitation.

5 Given that this measure encourages AED placement through a tax incentive, clarification may
6 be warranted regarding how existing immunity provisions interact with ongoing maintenance
7 responsibilities and whether any indemnification is contemplated or required among parties.
8 The current statute provides immunity under certain conditions but does not create a state
9 indemnification obligation, nor does it expressly address responsibility in circumstances
10 involving equipment malfunction, failure to maintain the device, or failure to ensure
11 operational readiness.

12 In addition, while the measure incentivizes purchase and installation, it does not specify
13 expectations for maintenance, inspection, or documentation of operational readiness. AEDs
14 require periodic inspection and replacement of consumable components to ensure
15 functionality. Clarification regarding maintenance expectations or oversight responsibilities may
16 help ensure that devices supported by the tax credit remain operational when needed.

17 **Offered Amendments:** None

18 Thank you for the opportunity to testify on this measure.

JOSH GREEN M.D.
GOVERNOR

SYLVIA LUKE
LT. GOVERNOR



STATE OF HAWAII
DEPARTMENT OF TAXATION

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GARY S. SUGANUMA
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KRISTEN M.R. SAKAMOTO
DEPUTY DIRECTOR

**TESTIMONY OF
GARY S. SUGANUMA, DIRECTOR OF TAXATION**

TESTIMONY ON THE FOLLOWING MEASURE:

H.B. No. 1535, H.D.1, Relating to Automated External Defibrillators

BEFORE THE:

House Committee on Finance

DATE: Friday, February 27, 2026
TIME: 10:00 a.m.
LOCATION: State Capitol, Conference Room 308

Chair Todd, Vice-Chair Takenouchi, and Members of the Committee:

The Department of Taxation (DOTAX) offers the following comments regarding H.B. 1535, H.D.1, for your consideration.

The bill amends chapter 235, Hawaii Revised Statutes (HRS), by adding a new section that establishes an “automated external defibrillator subsidization tax credit” for a “qualified taxpayer” who purchases and installs such devices in a “place of public accommodation.”

A “qualified taxpayer” is defined as “a taxpayer subject to the tax imposed by this chapter who operates a place of public accommodation located in the State with twenty-five or more employees,” while “a place of public accommodation” is defined to mean the same as used in section 489-2, HRS.

“Automated external defibrillator” is defined as “a medical device designed to analyze the heart rhythm and deliver an electric shock to victims of ventricular fibrillation to restore the heart rhythm to normal.”

The credit amount is \$500 per device “purchased and installed in a place of public accommodation located in the State with twenty-five or more employees operated by the qualified taxpayer in the taxable year for which the tax credit is properly claimed.” The total credit claimed per qualified taxpayer is limited to a maximum, unspecified amount, per taxable year.

Further, the credit must be claimed against the taxpayer’s income tax liability on or before the end of the twelfth month following the close of the taxable year. If the credit exceeds the taxpayer’s income tax liability in a given taxable year, a taxpayer may carry forward any excess of the credit for the five years following the taxable year in which the tax credit was properly claimed until exhausted.

DOTAX is authorized to prepare necessary forms, require the taxpayer to furnish information to ascertain the validity of a claim for the credit, and to adopt rules necessary to effectuate the purpose of the bill.

The bill is effective upon approval and applies to taxable years beginning after July 1, 3000.

DOTAX notes that it can administer the bill for taxable years beginning after December 31, 2026, which will allow time for form and instruction changes, and notification to taxpayers.

Based on an effective date applying to taxable years beginning after December 31, 2026, DOTAX estimates the following revenue loss:

General Fund Impact (\$ millions)

FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
-	- \$2.3	- \$2.3	- \$2.3	- \$2.3	- \$2.3

Thank you for the opportunity to provide comments on this measure.

TAX FOUNDATION OF HAWAII

735 Bishop Street, Suite 417

Honolulu, Hawaii 96813 Tel. 536-4587

SUBJECT: INCOME, Tax Credit for Automated External Defibrillator Devices in Places of Public Accommodation

BILL NUMBER: HB 1535 HD1

INTRODUCED BY: HLT

EXECUTIVE SUMMARY: Establishes an income tax credit for the purchase and installation of automated external defibrillator devices by certain places of public accommodation.

SYNOPSIS: Adds a new section to chapter 235, HRS, to establish an automated external defibrillator subsidization tax credit. The amount of the credit is \$500 per device purchased and installed in a place of public accommodation with 25 or more employees operated by the taxpayer, up to a maximum of \$ _____ per qualified taxpayer.

The credit is nonrefundable but may be carried forward for 5 years until exhausted.

All claims for the tax credit under this section, including amended claims, shall be filed on or before the end of the twelfth month following the close of the taxable year for which the tax credit may be claimed. Failure shall constitute a waiver of the right to claim the tax credit.

Defines "automated external defibrillator" as a medical device designed to analyze the heart rhythm and deliver an electric shock to victims of ventricular fibrillation to restore the heart rhythm to normal.

Defines "place of public accommodation" by reference to section 489-2, HRS.

Defines "qualified taxpayer" as a taxpayer subject to net income who operates a place of public accommodation with _____ or more employees."

EFFECTIVE DATE: Upon approval, applies to taxable years beginning after July 1, 3000.

STAFF COMMENTS: A nonrefundable credit to help a taxpayer buy something is handled much more efficiently outside the tax system. Appropriate some money to an applicable department, such as DLIR. That department then can handle claims for the subsidy, enforce limits, and then stop when the appropriation runs out. That way, the State knows what it's buying and how much it is paying, neither of which can be known with any credit program, refundable or not.

Digested: 2/25/2026



February 24, 2026

Representative Chris Todd, Chair
Representative Jenna Takenouchi, Vice Chair
House Committee on Finance
Hawaii State Legislature

Support for HB1535 HD1

Dear Chair Todd, Vice Chair Takenouchi and Members of the House Committee on Finance,

On behalf of the Kohala Coast Resort Association (KCRA) thank you for providing us with the opportunity to provide our **SUPPORT of HB1535 HD1** creating an income tax credit program for the purchase and installation of automated external defibrillators (AED) by certain places of public accommodation.

Since our former Hawaii County Mayor Mitch Roth experienced a health event in January 2021, we have worked diligently to expand the number and location of AED devices at our properties along the Kohala Coast. Our Hawaii Island Safety and Security Association (HISSPA) has also worked closely with our Hawaii County Fire Department to make sure those devices are listed on the PulsePoint app, so that those rushing to assist someone needing an AED know where to find one. KCRA and HISSPA have also sponsored annual training events for our members on how to successfully use an AED.

We would love to see these important life-saving devices have an even more visible presence across our state.

We urge the Hawaii State Legislature to consider adding language that not only provides a tax credit for the up-front costs, but also for the training, maintenance and upkeep of these important life-saving devices.

Sincerely,

A handwritten signature in black ink that reads "Stephanie P. Donoho". The signature is fluid and cursive.

Stephanie Donoho, Administrative Director, Kohala Coast Resort Association

Craig Anderson, Mauna Kea Resort –President
Charlie Parker, Four Seasons Hualalai – Vice President
Mark Goldrup, Waikoloa Beach Marriott – Secretary
Pete Alles, Mauna Lani, Auberge Resorts Collection – Treasurer
Pat Fitzgerald, Hualalai Investors – Board of Directors
Daniel Scott, Rosewood Kona Village – Board of Directors
Samantha Jones, Fairmont Orchid – Board of Directors
Scott Head, Waikoloa Land Company – Board of Directors
Nick Kuhns, Hilton Waikoloa Village – Board of Directors
Rob Gunthner, Hilton Grand Vacations – Board of Directors

HB-1535-HD-1

Submitted on: 2/25/2026 8:47:45 AM

Testimony for FIN on 2/27/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Kaili Swan	Individual	Support	Remotely Via Zoom

Comments:

I am in strong support of this bills beacuse aed can save people lives on cardiac arrest and they have aed at the airport and on the skyline train station and in the train at middle end of the cars as well. Please pass this bill thank you.

HB-1535-HD-1

Submitted on: 2/24/2026 2:43:57 PM

Testimony for FIN on 2/27/2026 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Cardenas Pintor	Individual	Support	Written Testimony Only

Comments:

Aloha,

I support this bill.

Mahalo nui,

Cardenas Pintor