



**TESTIMONY OF
THE DEPARTMENT OF THE ATTORNEY GENERAL
KA 'OIHANA O KA LOIO KUHINA
THIRTY-THIRD LEGISLATURE, 2026**

ON THE FOLLOWING MEASURE:
S.B. NO. 2848, RELATING TO HEARING AIDS.

BEFORE THE:
SENATE COMMITTEE ON HEALTH AND HUMAN SERVICES

DATE: Wednesday, February 11, 2026 **TIME:** 1:00 p.m.

LOCATION: State Capitol, Room 225

TESTIFIER(S): Anne E. Lopez, Attorney General, or
Janine R. Udui, Deputy Attorney General

Chair San Buenaventura and Members of the Committee:

The Attorney General provides the following comments on this bill.

The title of this bill is "RELATING TO HEARING AIDS." This bill amends section 237-24.3, Hawaii Revised Statutes (HRS) to exempt the sale of hearing aids from the State's general excise tax (page 4, lines 16-17, and 20). This bill also adds a definition of "hearing aid" referencing section 451A-1, HRS (page 5 lines 1-2). This bill also makes a technical, non-substantive amendment to the federal food stamp program exemption on page 4, line 8 of the bill.

Article III, section 14, of the Constitution of the State of Hawaii provides in part: "Each law shall embrace but one subject, which shall be expressed in its title." Although not substantive, the Department recommends deleting the amendment on page 4, line 8 of the bill, concerning the federal food stamp program to comply with this constitutional provision.

Thank you for considering our comments.

JOSH GREEN M.D.
GOVERNOR

SYLVIA LUKE
LT. GOVERNOR



STATE OF HAWAII
DEPARTMENT OF TAXATION

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GARY S. SUGANUMA
DIRECTOR

KRISTEN M.R. SAKAMOTO
DEPUTY DIRECTOR

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

TESTIMONY ON THE FOLLOWING MEASURE:

S.B. No. 2848, Relating to Hearing Aids

BEFORE THE:

Senate Committee on Health and Human Services

DATE: Wednesday, February 11, 2026

TIME: 1:00 p.m.

LOCATION: State Capitol, Room 225

Chair San Buenaventura, Vice-Chair McKelvey, and Members of the Committee:

The Department of Taxation (DOTAX) offers the following comments regarding S.B. 2848 for your consideration.

S.B. 2848 amends section 237-24.3, Hawaii Revised Statutes (HRS), governing general excise tax (GET) exemptions by (1) including a GET exemption for hearing aids, and (2) incorporating by reference the hearing aid definition from section 451A-1, HRS.

The bill has an effective date of July 1, 2026, and it would sunset on January 1, 2028, with section 237-24.3 reenacted in the form in which it read on the day prior to the effective date of this Act.

DOTAX recommends that the effective date of the bill be amended to January 1, 2027, to provide sufficient time for form and instruction changes, and notice to taxpayers.

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

PETER L. FRITZ
T-MOBILE RELAY: (808) 586-0077
EMAIL: PLFLEGIS@FRITZHQ.COM

To: The Senate Committee on Health and Human Services

Hearing Date: February 11, 2026

RE: Testimony in Support of SB 2848 Relating to Hearing Aids

Chair San Buenaventura and Members of the Committee:

My name is Peter Fritz. I am an individual with a disability. I am testifying in support of SB 2848, which creates an exemption for hearing aids from the general excise tax. This bill affects seniors and families and may delay the onset of dementia. I discuss these points below.

I. Seniors

I am covered by Medicare, which does not cover the cost of hearing aids or examinations. I pay the cost of these devices. Replacement cost for hearing aids is between \$2,000 and \$5,000. At a tax rate of 4.5 percent, the tax per device ranges from \$90 to \$225. This tax is an extra cost for individuals on fixed incomes who require hearing aids.

II. Costs for Children

Hearing aids are used by children with hearing loss for development and education. Without these devices, there are differences in reading and development compared to other children. Parents incur costs as children require equipment to accommodate growth. A child could require earmolds every six to eight weeks. These molds could cost \$150 per ear. Children require units every three to five years. While insurance plans may provide an allowance, it does not cover the full cost. For a pair of aids costing \$6,000, for a child with a profound hearing loss, the tax is \$270.

III. Risk Factors and Health Costs

Research has identified a link between hearing loss and dementia. According to the 2024 Lancet Commission, hearing impairment is a factor for dementia, contributing to 7% of cases.¹ In Hawaii, long-term care costs are a factor in planning. As of 2026, the median monthly cost for memory care in Hawaii is \$14,399, or \$172,788 annually.² The use of hearing aids can forestall the onset of dementia and reduce the frequency of emergency room visits.

IV. Removal of Sunset Provision

Section 4 of the bill should be amended to remove the sunset date. This change will make the exemption permanent.

¹ Livingston, G., et al. (2024). The Lancet, 404(10452).

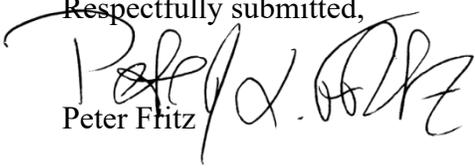
² SeniorLiving.org. (2026). Average Memory Care Costs by State.

Final Thoughts

This bill reduces the cost of hearing aids. It assists children in education and supports independence for seniors. Beyond health improvements for residents, providing coverage could provide savings by reducing costs associated with decline, falls, and care. I request the committee pass SB 2848.

Thank you for the opportunity to submit this testimony.

Respectfully submitted,


Peter Fritz

SB-2848

Submitted on: 2/6/2026 7:11:59 PM

Testimony for HHS on 2/11/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Mike Golojuch, Sr.	Individual	Support	Written Testimony Only

Comments:

I support SB2848. However, I do not want it to sunset. Please pass with an amendment to delete the sunset provision.

Mike Golojuch, Sr

SB-2848

Submitted on: 2/7/2026 10:46:05 AM

Testimony for HHS on 2/11/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Lila Mower	Individual	Support	Written Testimony Only

Comments:

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SB-2848

Submitted on: 2/10/2026 11:39:21 AM

Testimony for HHS on 2/11/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Sherry Shimizu	Individual	Support	Written Testimony Only

Comments:

February 10, 2026

Dearest Honorable Senators San Buenaventura (Chair), McKelvey (Vice Chair), and Members of the Senate Committee on Health and Human Services (HHS):

I am testifying today to express my very strong support for SB2848, which will exempt hearing aids from Hawai'i's General Excise Tax. The cost of a pair of hearing aids ranges from \$2,000 to \$6,000. In Hawai'i, the general excise tax on a \$6,000 purchase is approximately \$283. This tax represents an additional expense for a medical necessity, so this bill will help make hearing aids more affordable and is very important to me personally, because I have been Deaf in one ear and hard-of-hearing in the other ear all of my life; I used to use one lateral hearing aid and decided to stop about 10 years ago. Moreover, because hearing aids are very expensive, I cannot afford new ones, similarly with my family members and friends. My parents, siblings and other family members are also either Hard-of Hearing or Deaf. Based on my experiences and those of my family and friends' which I just explained, I believe children of school age who want Hearing Aids can and this accommodation contribute to their future success just like me.

Thank you for the opportunity to testify and sincerely,

Sherry Shimizu



DISABILITY AND COMMUNICATION ACCESS BOARD

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February 11, 2026

LATE

TESTIMONY TO THE SENATE COMMITTEE ON HEALTH AND HUMAN SERVICES

Senate Bill 2848 – Relating to Hearing Aids

The Disability and Communication Access Board (DCAB) supports Senate Bill 2848 – Relating to Hearing Aids. This bill exempts 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. And it sunsets 1/1/2028.

Hearing aids are a vital auxiliary aid for people who are deaf or hard of hearing and can facilitate effective communication. Hearing aids prices range from a few hundred to thousands of dollars for one ear, if one needs two hearing aids, the cost can present a barrier for those with limited income. Due to the rising costs of living and hearing aids, DCAB requests that the sunset date be removed from the bill.

Thank you for the opportunity to testify.

Respectfully submitted,

KRISTINE PAGANO
Acting Executive Director

LATE

SB-2848

Submitted on: 2/10/2026 5:10:13 PM

Testimony for HHS on 2/11/2026 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Laura Safranski	Individual	Support	Written Testimony Only

Comments:

I am in full support. As an outsider to the disability community, i clearly see it is expensive to be differently abled. The GE tax should not be applicable here...