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# A BILL FOR AN ACT

RELATING TO TAX CREDITS.

**BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF HAWAII:**

1           SECTION 1. Chapter 235, Hawaii Revised Statutes, is  
2 amended by adding a new section to be appropriately designated  
3 to read as follows:

4           "§235-     Bulletproof vest tax credit. (a) For the  
5 purposes of this section, "police officer" means any duly  
6 commissioned member of the police department of a county in the  
7 State of Hawaii whose principal duties are law enforcement and  
8 who is required to wear a bulletproof vest in the performance of  
9 the officer's duties.

10           (b) Any taxpayer who is a police officer and files an  
11 individual income tax return for a taxable year may claim an  
12 income tax credit under this section against the Hawaii state  
13 individual net income tax.

14           (c) The tax credit shall be equal to the difference in  
15 cost between a department issued bulletproof vest and the cost  
16 of the vest purchased by a police officer, provided that:



1       (1) The vest meets minimum safety requirements set forth  
2           by the department standards that were in effect at the  
3           time of purchase;

4       (2) The tax credit properly claimed by a taxpayer who has  
5           no income tax liability shall be paid to the taxpayer;

6       (3) The tax credit may be claimed by the police officer  
7           only once; and

8       (4) No refunds or payments on account of the tax credit  
9           allowed by this section shall be made for amounts less  
10          than \$1.

11       (d) The chief of police of each county shall inform each  
12 police officer within the applicable county of the availability  
13 of the tax credit and shall provide each police officer with a  
14 written document stating the cost of a department-issued  
15 bulletproof vest that may be submitted with the police officer's  
16 application for the tax credit. Upon application by a police  
17 officer to the applicable police chief, the police chief shall  
18 certify, on forms provided by the director of taxation, that the  
19 vest for which the tax credit is claimed meets the department's  
20 minimum safety requirements.

21       (e) The director of taxation shall prepare such forms as  
22 may be necessary to claim a credit under this section, may



1 require proof of the claim for the tax credit, and may adopt  
2 rules pursuant to chapter 91 to effectuate the tax credit.

3 (f) All of the provisions relating to assessments and  
4 refunds under this chapter and under section 231-23(c)(1) shall  
5 apply to the tax credit under this section.

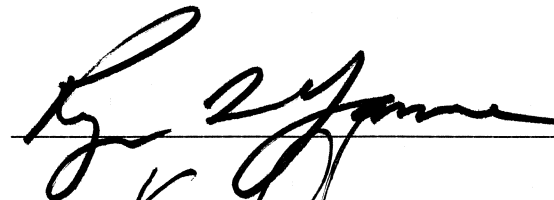

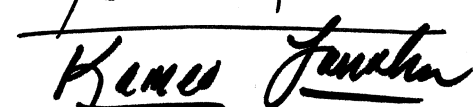


6 (g) Claims for the tax credit under this section,  
7 including any amended claims, shall be filed on or before the  
8 end of the twelfth month following the taxable year for which  
9 the credit may be claimed."

10 SECTION 2. New statutory material is underscored.

11 SECTION 3. This Act shall take effect upon its approval  
12 and shall apply to taxable years beginning after December 31,  
13 2005.

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INTRODUCED BY:

JAN 20 2006



# H.B.NO. 2131

**Report Title:**

Tax Credit; Law Enforcement; Police Officer

**Description:**

Provides a tax credit for a police officer to purchase bulletproof vests. The one-time tax credit per officer is equal to the difference in the cost of a department-issued vest versus the cost of a vest purchased by a police officer.

