
HOUSE CONCURRENT RESOLUTION

REQUESTING THE DEPARTMENT OF TAXATION TO CONDUCT A STUDY TO
DETERMINE THE MEANS TO ESTABLISH AN "AGING IN PLACE" TAX
CREDIT FOR HAWAII TAXPAYERS.

1 WHEREAS, between 1970 and 2000 the sixty plus population in
2 Hawaii increased two hundred seven per cent from 67,490
3 individuals to 207,001 individuals while the total population
4 increased by only fifty-seven per cent; and

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6 WHEREAS, between 1970 and 2000 individuals over seventy-
7 five increased by four hundred fifteen per cent and individuals
8 over eighty-five increased by four hundred eighty-two per cent;
9 and

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11 WHEREAS, in 2000, individuals sixty and over represented
12 seventeen per cent of the total population; and

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14 WHEREAS, by 2020, it is estimated that individuals sixty
15 and over will comprise twenty-five per cent of Hawaii's total
16 population; and

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18 WHEREAS, Hawaii is experiencing an acute housing shortage;
19 and

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21 WHEREAS, in 2003, the occupancy rate for long-term care
22 facilities was ninety-three per cent; and

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24 WHEREAS, in a recently completed poll of Hawaii residents
25 eighteen and older commissioned by American Association of
26 Retired Persons Hawaii, eighty per cent of respondents said it
27 is very important to be able to stay at home or "age in place",
28 for as long as possible and to receive long-term care services
29 in their home; and

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31 WHEREAS, the cost of home modifications needed to
32 accommodate the preference to age in place can be quite



1 expensive and at times cost prohibitive to those who need it the
2 most; and

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4 WHEREAS, a tax credit would greatly assist Hawaii's aging
5 population to age in place; now, therefore,

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7 BE IT RESOLVED by the House of Representatives of the
8 Twenty-third Legislature of the State of Hawaii, Regular Session
9 of 2006, the Senate concurring, that the Department of Taxation,
10 with the assistance of the Executive Office on Aging and a
11 representative from the American Association of Retired Persons
12 Hawaii, is requested to conduct a study to determine the means
13 to establish an "Aging in Place Tax Credit"; and

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15 BE IT FURTHER RESOLVED that the Department of Taxation is
16 requested to report its findings and recommendations, and any
17 proposed legislation, to the Legislature not later than twenty
18 days prior to the convening of the Regular Session of 2007; and

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20 BE IT FURTHER RESOLVED that certified copies of this
21 Concurrent Resolution be transmitted to the Governor, the
22 Director of Taxation, the Director of the Executive Office on
23 Aging, the State Director, and the State President of the
24 American Association of Retired Persons Hawaii.

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OFFERED BY:

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