
A BILL FOR AN ACT

RELATING TO INCOME TAX.

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

1 SECTION 1. The legislature finds that parenting skills can
2 be vastly augmented by formal training for parents. Parenting
3 skills are as much learned as instinctive.

4 The purpose of this Act is to provide an income tax credit
5 for the costs of parents to attend classes or training sessions
6 in parenting skills for child development and learning.

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

10 "§235- Parenting skills class tax credit. (a) There
11 shall be allowed to each taxpayer who is a natural parent,
12 adoptive parent, or step parent subject to the tax imposed by
13 this chapter, an income tax credit for the expense of fees and
14 tuition incurred during the taxable year for the taxpayer to
15 attend a qualified parenting class within the State to learn
16 parenting skills relating to child development and learning.
17 The credit shall be deductible from the taxpayer's net income



1 tax liability, if any, imposed by this chapter for the taxable
2 year in which the credit is properly claimed.

3 (b) The tax credit earned shall be equal to _____ per
4 cent of the fees and tuition for a qualified parenting class or
5 \$ _____, whichever is less, up to a maximum of \$ _____
6 of tax credits in the aggregate for all qualified taxpayers for
7 all years.

8 (c) If the tax credit allowed under subsection (a) exceeds
9 the taxpayer's net income tax liability, the excess of credit
10 over liability shall be refunded to the taxpayer; provided that
11 no refunds or payment on account of the tax credit allowed by
12 this section shall be made for amounts less than \$1.

13 (d) All claims for tax credits under this section,
14 including any amended claims, shall be filed on or before the
15 end of the twelfth month following the close of the taxable year
16 for which the credits may be claimed. Failure to comply with
17 the foregoing provision shall constitute a waiver of the right
18 to claim the credit.

19 (e) The director of taxation shall prepare any forms that
20 may be necessary to claim a credit under this section. The
21 director also may require the taxpayer to furnish information to
22 ascertain the validity of the claim for credit made under this



1 section, and may adopt rules pursuant to chapter 91 necessary to
2 effectuate the purposes of this section.

3 (f) For purposes of this section:

4 "Evidence-based practices" means interventions or treatment
5 approaches that have been scientifically demonstrated to be
6 effective.

7 "Qualified parenting class" means a parenting skills course
8 certified by the director of human services that uses an
9 evidence-based, culturally relevant curriculum with a family
10 systems approach that includes parents and children, and with
11 validated testing instruments that demonstrate competency-based
12 learning.

13 (g) The department of human services shall maintain a
14 current list of qualified parenting classes."

15 SECTION 3. New statutory material is underscored.

16 SECTION 4. This Act, upon its approval, shall apply to
17 taxable years beginning after December 31, 2005.

Report Title:

Tax Credit; Parenting and Child Development Learning

Description:

Establishes a tax credit for tuition and fees of parents who enroll in parenting and child development classes. Adds definitions. (SD1)

