

Honolulu, Hawaii  
Feb 10, 2006

RE: H.B. No. 2185

Honorable Calvin K.Y. Say  
Speaker, House of Representatives  
Twenty-Third State Legislature  
Regular Session of 2006  
State of Hawaii

Sir:

Your Committees on Health and Human Services, to which was referred H.B. No. 2185 entitled:

"A BILL FOR AN ACT RELATING TO AGING IN PLACE TAX CREDIT,"

beg leave to report as follows:

The purpose of this measure is to establish an aging in place income tax credit.

The Attorney General, Director of Taxation, and the Tax Foundation of Hawaii submitted comments on the measure.

Your Committees find that the measure establishes an income tax credit equal to fifty per cent of the qualified costs incurred, up to a maximum amount that has been left unspecified, by a taxpayer who renovates the taxpayer's residence to provide handicapped accessibility or aging in place. The measure also requires the Department of Taxation to annually report to the Legislature on the use by taxpayers and cost to the State of the income tax credit and authorizes the tax credit to be claimed in taxable years beginning after December 31, 2005.

Your Committees believe that the measure would provide the necessary financial incentive to encourage potential family caregivers to renovate their residences so that they may more readily accommodate the needs of physically challenged care recipients and consequently promote aging in place.



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As affirmed by the records of votes of the members of your Committees on Health and Human Services that are attached to this report, your Committees are in accord with the intent and purpose of H.B. No. 2185 and recommend that it pass Second Reading and be referred to the Committee on Finance.

Respectfully submitted on  
behalf of the members of the  
Committees on Health and Human  
Services,



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ALEX M. SONSON, Chair



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DENNIS A. ARAKAKI, Chair

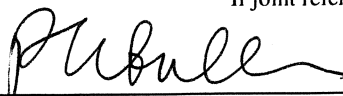




State of Hawaii  
House of Representatives  
The Twenty-third Legislature

HSCR 249-00

Record of Votes of the Committee on Human Services

Bill/Resolution No.: <b>HB 2185</b>		Date: <b>2/07/06</b>		
Committee Referral: <b>HLT / HUS, FIN</b>		<input type="checkbox"/> The committee is reconsidering its previous decision on the measure.		
The recommendation is to: <input checked="" type="checkbox"/> Pass, unamended <input type="checkbox"/> Pass, with amendments <input type="checkbox"/> Hold <input type="checkbox"/> Recommit				
HUS Members	Ayes	Ayes (WR)	Nays	Excused
1. SONSON, Alex M. (C)	X			
2. CABANILLA, Rida T.R. (VC)	X			
3. ARAKAKI, Dennis A.	X			
4. GREEN, Josh, M.D.	X			
5. HALE, Helène H.	X			
6. KAHIKINA, Michael Puamamo	X			
7. KAWAKAMI, Bertha C.	X			
8. HALFORD, Chris				
9. STONEBRAKER, Bud				X
				X
<b>TOTAL</b>	<b>7</b>	<b>0</b>	<b>0</b>	<b>2</b>
The recommendation is: <input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted				
If joint referral, _____ did not support recommendation. committee acronym(s)				
				
Vice Chair's or designee's signature:				
Distribution:      Original (White) – Committee      Duplicate (Yellow) – Clerk's Office				