

STAND. COM. REP. NO.

3071

Honolulu, Hawaii

MAR 24 2006

RE: H.B. No. 2097
H.D. 2
S.D. 1

Honorable Robert Bunda
President of the Senate
Twenty-Third State Legislature
Regular Session of 2006
State of Hawaii

Sir:

Your Committees on Human Services and Health, to which was referred H.B. No. 2097, H.D. 2, entitled:

"A BILL FOR AN ACT RELATING TO CAREGIVERS,"

beg leave to report as follows:

The purpose of this measure is to provide caregivers of relatives with some financial relief by providing a caregiver tax credit for eligible taxpayers who care for qualified care recipients.

Your Committees received testimony in support of the measure from Faith Action for Community Equity (FACE), the National Multiple Sclerosis Society, Hawaii Division, the Policy Advisory Board for Elder Affairs (PABEA), UNITE HERE!, and three individuals. The Department of Taxation supports the intent of this measure, but prefers the provisions of companion measures H.B. No. 2414 and S.B. No. 2377. Your Committees received comments regarding the measure from the Tax Foundation of Hawaii.

Your Committees find that this measure would reduce the financial burden on individuals who provide care to family members who are age sixty or older, and who require either supervision due to a cognitive impairment or substantial assistance with at least two activities of daily living. Your Committees further find that a "qualified care recipient" includes family members who either have co-resided with the caregiver for at least six months of the taxable year, or who have received more than fifty percent of



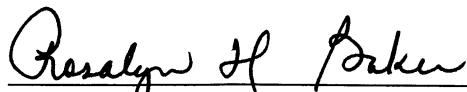
their financial support during the taxable year from the caregiver. Your Committees note that this measure is intended to offer relief to individuals who do not receive compensation for providing care.

Your Committees have amended this measure by:

- (1) Authorizing advanced practice registered nurses to certify that qualified care recipients require either substantial supervision to protect them from threat to health or safety due to cognitive impairment or substantial assistance to perform at least two activities of daily living;
- (2) Replacing the \$1000 tax credit with a tax credit schedule according to adjusted gross income; and
- (3) Making technical, non-substantive amendments for purposes of clarity and style.

As affirmed by the records of votes of the members of your Committees on Human Services and Health that are attached to this report, your Committees are in accord with the intent and purpose of H.B. No. 2097, H.D. 2, as amended herein, and recommend that it pass Second Reading in the form attached hereto as H.B. No. 2097, H.D. 2, S.D. 1, and be referred to the Committee on Ways and Means.

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



ROSALYN H. BAKER, Chair



SUZANNE CHUN OAKLAND, Chair



The Senate
Twenty-Third Legislature
State of Hawaii

Record of Votes of the
Committee on Health
(Bills and Resolutions)

Measure:* <i>HB 2097 HD2</i>	Committee Referral: <i>HMS/HTH, WAM</i>	Date: <i>3/15/06</i>		
<input type="checkbox"/> The committee is reconsidering its previous decision on this measure. If so, then the previous decision was to: _____				
The Recommendation is to: <input type="checkbox"/> Pass, unamended (2312) <input checked="" type="checkbox"/> Pass, with amendments (2311) <input type="checkbox"/> Hold (2310) <input type="checkbox"/> Recommit (2313)				
Members	Ayes	Ayes(WR)	Nays	Excused
BAKER, Rosalyn H. (C)	✓			
CHUN OAKLAND, Suzanne (VC)	✓			
HANABUSA, Colleen				✓
TSUTSUI, Shan S.	✓			
WHALEN, Paul				✓
TOTAL	3	0	0	✓
Recommendation: <input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted				
Chair's or Designee's Signature: <i>Suzanne Chun Oakland</i>				
Distribution: Original Yellow Pink Goldenrod File with Committee Report Clerk's Office Drafting Agency Committee File Copy				

*Do not list more than one measure per Record of Votes.