

Honolulu, Hawaii

APR - 7 2006

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

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

Sir:

Your Committee on Ways and Means, to which was referred H.B. No. 2097, H.D. 2, S.D. 1, entitled:

"A BILL FOR AN ACT RELATING TO CAREGIVERS,"

begs leave to report as follows:

The purpose of this measure is to provide a tax credit to caregivers of qualified care recipients.

As defined in the measure, a qualified care recipient is a relative of the caregiver, sixty years of age or older, a citizen of the United States, resides with the caregiver, receives more than fifty per cent of financial support from the caregiver, and is certified by a licensed physician or advanced practice registered nurse.

Your Committee finds that as Hawaii's population ages, it becomes imperative for the State to explore ways to ensure that older adults that require assistance in daily living, live in a safe and healthy environment.

This measure recognizes the contributions of family members who care for elderly relatives that need assistance to lead a healthy and meaningful life. By providing a tax credit to caregivers, the State is not only supporting this relationship between relatives, but is also reducing the State's costs that would otherwise be expended for the care of elderly residents.




Your Committee has amended the measure by:

- (1) Changing the effective date to July 1, 2050, to foster continued discussion on this matter;
- (2) Changing all percentages relating to the tax credit to unspecified amounts; and
- (3) Making technical amendments for the purpose of clarity and style.

As affirmed by the record of votes of the members of your Committee on Ways and Means that is attached to this report, your Committee is in accord with the intent and purpose of H.B. No. 2097, H.D. 2, S.D. 1, as amended herein, and recommends that it pass Third Reading in the form attached hereto as H.B. No. 2097, H.D. 2, S.D. 2.


Respectfully submitted on  
behalf of the members of the  
Committee on Ways and Means,

  
BRIAN T. TANIGUCHI, Chair



The Senate  
Twenty-Third Legislature  
State of Hawaii

Record of Votes of the  
Committee on Ways and Means  
(Bills and Resolutions)

Measure:*	Committee Referral:	Date:
HB 2097 HD2 SD1	HMS/HTH, WAM	4/3/06
<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	
TANIGUCHI, Brian T. (C)	/	
TSUTSUI, Shan S. (VC)	/	
ENGLISH, J. Kalani	/	
ESPERO, Will	/	
FUKUNAGA, Carol	/	
HOOSER, Gary L.	/	
INOUE, Lorraine R.	/	
KANNO, Brian	/	
KIM, Donna Mercado	/	
KOKUBUN, Russell S.	/	
NISHIHARA, Clarence K.	/	
SAKAMOTO, Norman	/	
HEMMINGS, Fred	/	
SLOM, Sam	/	
TRIMBLE, Gordon		/
TOTAL	14	0
0	0	1
Recommendation:		
<input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted		
Chair's or Designee's Signature:		
		
Distribution:		
Original File with Committee Report	Yellow Clerk's Office	Pink Drafting Agency
		Goldenrod Committee File Copy

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