

STAND. COM. REP. NO.

2222

Honolulu, Hawaii

Feb. 16 , 2006

RE: S.B. No. 3274  
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 S.B. No. 3274 entitled:

"A BILL FOR AN ACT RELATING TO LONG-TERM CARE REFUNDABLE  
CAREGIVER TAX CREDIT,"

beg leave to report as follows:

The purpose of this measure is to provide a refundable caregiver tax credit to eligible caregivers who care for qualified care recipients.

Your Committees received testimony in support of the measure from the Faith Action for Community Equity Public Health Committee, the Hawaii Alliance for Retired Americans (HARA), and the Policy Advisory Board for Elder Affairs (PABEA). Your Committees received comments on the measure from the Department of Taxation and TaxBill Service.

Family care providers provide an invaluable service to the relatives for whom they provide care. Your Committees find that family caregivers either assist relatives so they can remain in their own homes, or provide care for a family member who lives with the care provider.

Accordingly, your Committees have amended this measure by:

- (1) Adding a definition of "qualified care recipient" that allows the tax credit to be claimed for the care of a care recipient who has resided with the taxpayer for

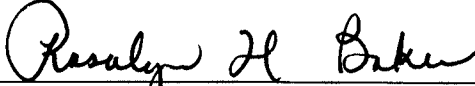


over six months in a taxable year or for a care recipient who has received over fifty per cent of the care recipient's financial support from the taxpayer;

- (2) Amending the definition of "eligible taxpayer" to include an adjusted gross income limitation of fifty thousand dollars;
- (3) Clarifying that the tax credit is refundable;
- (4) Removing inapplicable provisions relating to the recapture of tax credits; and
- (5) Making technical, nonsubstantive amendments for the 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 S.B. No. 3274, as amended herein, and recommend that it pass Second Reading in the form attached hereto as S.B. No. 3274, 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,


  
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ROSALYN H. BAKER, Chair

  
\_\_\_\_\_  
SUZANNE CHUN OAKLAND, Chair



The Senate  
Twenty-Third Legislature  
State of Hawaii


Record of Votes of the  
Committee on Human Services  
(Bills and Resolutions)

Measure:*  SB 3274	Committee Referral:  HMS/HTH, WAM	Date:  02/07/06		
<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
CHUN OAKLAND, Suzanne (C)	✓			
IHARA, Jr., Les (VC)	✓			
FUKUNAGA, Carol				✓
HOOSER, Gary L.	✓			
KOKUBUN, Russell S.				✓
TRIMBLE, Gordon			✓	
TOTAL	3	0	1	2
Recommendation: <input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted				
Chair's or Designee's Signature: 				
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.

The Senate  
Twenty-Third Legislature  
State of Hawaii

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

Measure:* <b>SB 3274</b>	Committee Referral: <b>HMS/HTH, WAM</b>	Date: <b>2-7-06</b>		
<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	-	-	2
Recommendation: <input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted				
Chair's or Designee's Signature: 				
Distribution:             Original     Yellow     Pink     Goldenrod File with Committee Report     Clerk's Office     Drafting Agency     Committee File Copy				

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