
HOUSE RESOLUTION

REQUESTING THE DEPARTMENT OF TAXATION TO CONDUCT A COST-BENEFIT
ANALYSIS OF PROVIDING A TAX EXEMPTION TO ADULT FOSTER HOMES
AND CARE HOMES.

1 WHEREAS, care homes in Hawaii provide a necessary and vital
2 service in honoring and caring for our kupuna, the elderly, and
3 those whose convalescence prevents them from caring for
4 themselves; and

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6 WHEREAS, adult residential care homes provide 24-hour
7 living accommodations to individuals who require assistance with
8 activities of daily living, personal care services, and health
9 care services in a home care setting, rather than a health care
10 institution; and

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12 WHEREAS, many individuals in care homes are assisted by
13 Medicaid and cannot afford to pay much to care home operators;
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16 WHEREAS, many care home operators in Hawaii provide care to
17 others out of compassion and a desire to help others; and

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19 WHEREAS, payments to care home operators have not increased
20 in proportion to the high cost of living in Hawaii; and

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22 WHEREAS, care home operators need some form of financial
23 relief to keep up with the costs of providing 24-hour care; now,
24 therefore,

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26 BE IT RESOLVED by the House of Representatives of the
27 Twenty-fourth Legislature of the State of Hawaii, Regular
28 Session of 2007, the Senate concurring, that the Department of
29 Taxation, with cooperation from the Department of Health and
30 Department of Human Services, is requested to conduct a cost-



1 benefit analysis of providing a tax exemption to adult foster
2 homes and care homes; and

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4 BE IT FURTHER RESOLVED that certified copies of this
5 Concurrent Resolution be transmitted to the Director of
6 Taxation, Director of Health, Director of Human Services,
7 Executive Director of the Hawaii Coalition of Care Home
8 Administrators, and President of the Adult Foster Home
9 Association of Hawaii.

