

Honolulu, Hawaii

FEB 09 2007

RE: S.B. No. 1199
S.D. 1

Honorable Colleen Hanabusa
President of the Senate
Twenty-Fourth State Legislature
Regular Session of 2007
State of Hawaii

Madam:

Your Committee on Human Services and Public Housing, to which was referred S.B. No. 1199 entitled:

"A BILL FOR AN ACT RELATING TO TAXATION,"

begs leave to report as follows:

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

The Hawaii Aging Advocates Coalition provided testimony in support of the intent of this measure. The Policy Advisory Board for Elder Affairs and the International Longshore and Warehouse Union Local 142 submitted testimony in support of this measure. The Department of Taxation provided comments.

As one testifier noted, home and community-based care is increasingly the preferred method of providing long-term care to care recipients, as it avoids institutionalization and enables care recipients to remain in their homes and communities. However, caregivers are often family members who must forego employment and experience other financial sacrifices to care for their loved ones. Your Committee finds that a tax credit to caregivers who care for qualified care recipients will help defray some of the cost of providing this invaluable service.

It is the Committee's intent to help ease the financial burden on caregivers who care for qualified care recipients.



Upon further consideration, your Committee has amended this measure by making technical, nonsubstantive changes for the purposes of clarity, consistency, and style.

The Department of Taxation testified that, since the tax credit base has been left unspecified in the measure, it was unable to determine the fiscal impact of the tax credit.

As affirmed by the record of votes of the members of your Committee on Human Services and Public Housing that is attached to this report, your Committee is in accord with the intent and purpose of S.B. No. 1199, as amended herein, and recommends that it pass Second Reading in the form attached hereto as S.B. No. 1199, S.D. 1, and be referred to the Committee on Economic Development and Taxation.

Respectfully submitted on
behalf of the members of the
Committee on Human Services and
Public Housing,


Suzanne Chun Oakland

SUZANNE CHUN OAKLAND, Chair



The Senate
 Twenty-Fourth Legislature
 State of Hawaii

Record of Votes
Committee on Human Services and Public Housing
HSP

Bill / Resolution No.:* SB 1199	Committee Referral: HSP, EDT, WAM	Date: 2-6-07		
<input type="checkbox"/> The committee is reconsidering its previous decision on this measure. If so, then the previous decision was to: _____				
The Recommendation is: <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	Aye	Aye (WR)	Nay	Excused
CHUN OAKLAND, Suzanne (C)	✓			
IHARA, Jr., Les (VC)	✓			
SAKAMOTO, Norman				✓
HEMMINGS, Fred	✓			
TOTAL	3	0	0	1
Recommendation: <input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted				
Chair's or Designee's Signature: 				
Distribution: Original Yellow Pink File with Committee Report Clerk's Office Drafting Agency				

*Only one measure per Record of Votes