

JAN 22 2007

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# A BILL FOR AN ACT

RELATING TO INCOME TAX CREDITS FOR EMERGENCY FOOD SUPPLIES.

**BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF HAWAII:**

1           SECTION 1. Chapter 235, Hawaii Revised Statutes, is  
2 amended by adding a new section to be appropriately designated  
3 and to read as follows:

4           "§235- Emergency food supply tax credit. (a) Any  
5 taxpayer who files an individual income tax return for a taxable  
6 year may claim an income tax credit under this section against  
7 the Hawaii state individual net income tax.

8           (b) The tax credit shall be \$100; provided that the  
9 taxpayer purchases and maintains a seven day supply of food for  
10 use by the taxpayer and his or her family in times of  
11 emergencies including, but not limited to hurricanes, tsunamis,  
12 earthquakes and avian flu epidemics.

13           (c) If the tax credit claimed by the taxpayer under this  
14 section exceeds the amount of the income tax payments due from  
15 the taxpayer, the excess of credit over payments due shall be  
16 refunded to the taxpayer; provided that the tax credit properly  
17 claimed by a taxpayer who has no income tax liability shall be



1 paid to the taxpayer and provided that no refunds or payments on  
2 account of the tax credit allowed by this section shall be made  
3 for amounts less than \$1.

4 (d) The director of taxation shall prepare such forms as  
5 may be necessary to claim a credit under this section, may  
6 require proof of the claim for the tax credit, and may adopt  
7 rules pursuant to chapter 91.

8 (e) All of the provisions relating to assessments and  
9 refunds under this chapter and under section 231-23(c)(1) shall  
10 apply to the tax credit under this section.

11 (f) Claims for the tax credit under this section,  
12 including any amended claims, shall be filed on or before the  
13 end of the twelfth month following the taxable year for which  
14 the credit may be claimed. [L 1982, c 134, §1]

15 (g) The tax credit allowed under this section shall be  
16 available for taxable years beginning after December 31, 2006."

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18 SECTION 2. New statutory material is underscored.

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# S.B. NO.

1 SECTION 3. This Act shall take effect on July 1, 2007.

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INTRODUCED BY:

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**Report Title:**

Tax credits; emergency food supply

**Description:**

Provides an income tax credit for taxpayers who purchase a seven day cache of food to prepare for emergencies such as hurricanes, tsunamis, and earthquakes.

