

Honolulu, Hawaii

January 29, 2008

RE: H.B. No. 2137
H.D. 1

Honorable Calvin K.Y. Say
Speaker, House of Representatives
Twenty-Fourth State Legislature
Regular Session of 2008
State of Hawaii

Sir:

Your Committee on Health, to which was referred H.B. No. 2137
entitled:

"A BILL FOR AN ACT RELATING TO HEALTH,"

begs leave to report as follows:

The purpose of this bill is to assist organ donors with the financial burden they may encounter in the process of organ donation by providing a one-time tax credit of up to \$1,000 to help cover expenses related to organ donation.

The Hawaii Coalition on Donation and Organ Donor Center of Hawaii supported this bill. The Department of Taxation and Tax Foundation of Hawaii submitted comments.

Your Committee finds that a person who donates an organ should not be encumbered with the financial burden brought about by their exceptional generosity and kindness. Providing this tax credit to the very limited amount of qualified recipients will cost the State very little but will be of great value to the person who receives the organ.

Your Committee has amended this bill by:

- (1) Providing that the tax credit will be available on a first-come, first-served basis; and



- (2) Making technical, nonsubstantive changes for clarity, consistency, and style.

As affirmed by the record of votes of the members of your Committee on Health that is attached to this report, your Committee is in accord with the intent and purpose of H.B. No. 2137, as amended herein, and recommends that it pass Second Reading in the form attached hereto as H.B. No. 2137, H.D. 1, and be referred to the Committee on Finance.

Respectfully submitted on
behalf of the members of the
Committee on Health,

Josh Green M.D.

JOSHUA B. GREEN, M.D., Chair



