

STAND. COM. REP. NO. 328 -08

Honolulu, Hawaii

Feb 12, 2008

RE: H.B. No. 3031
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 Committees on Human Services & Housing and Health, to which was referred H.B. No. 3031 entitled:

"A BILL FOR AN ACT RELATING TO TAXATION,"

beg leave to report as follows:

The purpose of this bill is to support improvements to older care homes by establishing a Care Home Accessibility Features Tax Credit.

The Department of Taxation (DOTAX) supported the intent of this bill. The Tax Foundation of Hawaii provided comments.

Your Committees respectfully request the Committee on Finance to examine the issues raised by DOTAX and the Tax Foundation of Hawaii in their written testimony, and also to determine whether the term "older," with regard to the age of care homes, needs to be specifically defined.

Your Committees have amended this bill by:

- (1) Deleting an unnecessary provision relating to rulemaking authority for DOTAX; and
- (2) Making technical, nonsubstantive amendments for clarity, consistency, and style.



As affirmed by the records of votes of the members of your Committees on Human Services & Housing and Health that are attached to this report, your Committees are in accord with the intent and purpose of H.B. No. 3031, as amended herein, and recommend that it pass Second Reading in the form attached hereto as H.B. No. 3031, H.D. 1, and be referred to the Committee on Finance.

Respectfully submitted on
behalf of the members of the
Committees on Human Services &
Housing and Health,

Josh Green M.D.

JOSHUA B. GREEN, M.D., Chair

Maile Shimabukuro

MAILE SHIMABUKURO, Chair



