

STAND. COM. REP. NO.

2928

Honolulu, Hawaii

MAR 13 2008

RE: H.B. No. 2137
H.D. 2
S.D. 1

Honorable Colleen Hanabusa
President of the Senate
Twenty-Fourth State Legislature
Regular Session of 2008
State of Hawaii

Madam:

Your Committee on Health, to which was referred H.B.
No. 2137, H.D. 2, entitled:

"A BILL FOR AN ACT RELATING TO HEALTH,"

begs leave to report as follows:

The purpose of this measure is to offset the financial burden that organ donors may encounter by providing a one-time tax credit in an unspecified amount to help cover expenses related to organ donation.

Your Committee received testimony in support of this measure from the Organ Donor Center of Hawaii. The Department of Taxation submitted comments on this measure.

Your Committee finds that this measure will help to increase the availability of living organ donors. While the waitlist for transplantable organs continues to grow, there may be many potential donors wishing to help save the lives of their loved ones who are prevented from doing so because of the financial burden.

Your Committee received a revenue impact statement from the Department of Taxation in its comments, indicating a revenue loss of an estimated \$15,000 per year, assuming a \$1,000 cap per individual with an estimated fifteen individuals qualifying for the credit each year.



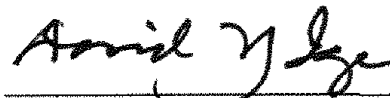
Your Committee adopted the recommendations of the Department of Taxation and has amended this measure by:

- (1) Including a lost wages stipend of one hundred dollars or less per day; provided that the lost wages are actual and not reimbursable or due to leave without pay;
- (2) Clarifying that the credit shall not be allowed for taxpayers who took a medical expense deduction; and
- (3) Deleting the language requiring compliance with all applicable, federal, state, and county statutes, rules, and regulations.

Your Committee further amended this measure by making technical, nonsubstantive changes for the purposes of 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, H.D. 2, as amended herein, and recommends that it pass Second Reading in the form attached hereto as H.B. No. 2137, H.D. 2, 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 Health,




DAVID Y. IGE, Chair



The Senate
Twenty-Fourth Legislature
State of Hawaii

Record of Votes
Committee on Health
HTH

Bill / Resolution No.:*	Committee Referral:	Date:		
HB 2137 HD 2	HTH, EDT, WAM	3/10/08		
<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
IGE, David Y. (C)	✓			
FUKUNAGA, Carol (VC)	✓			
BAKER, Rosalyn H.	✓			
MENOR, Ron				✓
WHALEN, Paul	✓			
TOTAL	9			1
Recommendation:				
<input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted				
Chair's or Designee's Signature:				
				
Distribution:				
Original File with Committee Report	Yellow Clerk's Office	Pink Drafting Agency	Goldenrod Committee File Copy	

*Only one measure per Record of Votes