

STAND. COM. REP. NO. 204

Honolulu, Hawaii

FEB 01 2008

RE: S.B. No. 2047
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 Human Services and Public Housing, to which was referred S.B. No. 2047 entitled:

"A BILL FOR AN ACT RELATING TO TAXATION,"

begs leave to report as follows:

The purpose of this measure is to create an income tax credit for taxpayers who make modifications to their home to increase accessibility for the disabled.

Testimony in support of this measure was submitted by AARP Hawaii. Testimony supporting the intent of this measure was submitted by the Hawaii Department of Taxation and the State Council on Developmental Disabilities. The Department of Taxation indicated a preference for the language of S.B. No. 3117 that was submitted by the Administration. Comments on the measure were submitted by the Legislative Tax Bill Service and by the Maui County Council on Aging.

Your Committee finds merit in the Department of Taxation's preference for some of the language of S.B. No. 3117. Specifically, S.B. No. 3117 expressly includes in its purpose section the facilitation of aging-in-place as well as increasing accessibility for the disabled. Accordingly, your Committee has amended this measure by incorporating some of the language of S.B. No. 3117 by:



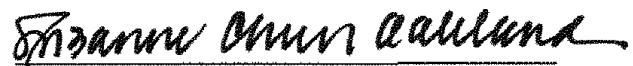
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- (1) Amending its purpose section to reflect that the tax credit is meant to facilitate aging-in-place, in addition to increasing accessibility for the disabled;
- (2) Setting maximum claim amounts for certain tax filing categories;
- (3) Expanding the definition of "accessibility features" to include lift mechanisms; and
- (4) Incorporating the definitions of "disability", "elderly person", and "residence".

Your Committee has also amended this measure by making technical, nonsubstantive amendments for the purposes of clarity and style.

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. 2047, as amended herein, and recommends that it pass Second Reading in the form attached hereto as S.B. No. 2047, 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, Chair



The Senate
 Twenty-Fourth Legislature
 State of Hawaii

Record of Votes
Committee on Human Services and Public Housing
HSP

Bill / Resolution No.:*	Committee Referral:	Date:		
SB 2047	HSP, EDT, WAM	01-24-08		
<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
CHUN OAKLAND, Suzanne (C)	✓			
IHARA, Jr., Les (VC)	✓			
HOOSER, Gary L.				✓
SAKAMOTO, Norman				✓
HEMMINGS, Fred	✓			
TOTAL	3	0	0	2
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