



LATE TESTIMONY

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LATE TESTIMONY
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TESTIMONY BEFORE THE SENATE COMMITTEE ON EDUCATION

RE: SB 2300 – RELATING TO TAXATION

January 28, 2008

ROGER TAKABAYASHI, PRESIDENT
HAWAII STATE TEACHERS ASSOCIATION

Chair Sakamoto and Members of the Committee:

The Hawaii State Teachers Association supports SB 2300. We believe that teachers should be able to claim fees and payments made for the purpose of professional development as tax credits.

Teachers are always looking for ways to better themselves as educators, which in the long run benefits the students. Teachers often take college courses, workshops, and professional development classes for this purpose. For the most part, these courses require a fee. Depending on the content and quality of the class, a fee may be very expensive. Many teachers are willing to pay the fee, with the understanding that it is not tax deductible, as a means to improve professionally.

This bill will allow the opportunity for more teachers to afford such classes and become highly qualified in their respective areas by taking additional college courses, workshops, and professional development classes, knowing the amount it will cost can be partially recouped as a tax credit.

We urge the committee to pass this bill.

Thank you for the opportunity to testify.