

JAN 28 2009

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# A BILL FOR AN ACT

RELATING TO TAXATION.

**BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF HAWAII:**

1           SECTION 1. Chapter 235, Hawaii Revised Statutes, is  
2 amended by adding a new section to be appropriately designated  
3 and to read as follows:

4           "§235-       Emergency food supply tax credit. (a) Any  
5 taxpayer who files an individual income tax return under this  
6 chapter for the taxable year may claim an income tax credit  
7 under this section against the taxpayer's net income tax  
8 liability.

9           (b) The tax credit shall be equal to \$100; provided that  
10 the taxpayer purchases and maintains a seven-day supply of non-  
11 perishable food, water, and other necessary supplies for use by  
12 the taxpayer and the taxpayer's family in times of emergencies  
13 or natural disasters including, but not limited to, hurricanes,  
14 tsunamis, earthquakes, and avian flu epidemics.

15           (c) If the tax credit under this section exceeds the  
16 taxpayer's net income tax liability for the taxable year, the  
17 excess of the credit over liability shall be refunded to the



1 taxpayer; provided that if the taxpayer properly claims the  
2 credit and does not have a net income tax liability, the tax  
3 credit shall be refunded to the taxpayer; provided further that  
4 no refunds or payments on account of the tax credit allowed by  
5 this section shall be made for amounts less than \$1.

6 (d) The director of taxation shall prepare any forms that  
7 may be necessary to claim a credit under this section. The  
8 director may also require the taxpayer to furnish information  
9 through providing receipts or other means to ascertain the  
10 validity of the claim for credit made under this section and may  
11 adopt rules necessary to effectuate the purposes of this section  
12 pursuant to chapter 91.

13 (e) All of the provisions relating to assessments and  
14 refunds under this chapter and under section 231-23(c)(1) shall  
15 apply to the tax credit under this section.

16 (f) Claims for the tax credit under this section,  
17 including any amended claims, shall be filed on or before the  
18 end of the twelfth month following the taxable year for which  
19 the credit may be claimed."

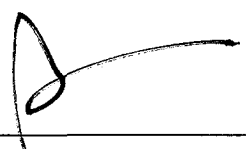

20 SECTION 2. New statutory material is underscored.

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1 SECTION 3. This Act, upon its approval, shall apply to  
2 taxable years beginning after December 31, 2008.  
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INTRODUCED BY:

  
Michelle N. Kidani  
S-S-T-L  
Will Syro  
J. Kelvin Goh  
  
Mike Gabbard  
Clarence K. Nishikawa  
Ron Bunn  
Carol Fukushima



**Report Title:**

Tax Credit; Shelter in Place; Emergency Food and Supplies

**Description:**

Provides a tax credit for taxpayers who purchase and maintain a seven-day supply of non-perishable food, water, and other necessary supplies in order to shelter in place during a natural disaster or emergency situation.

