

STAND. COM. REP. NO. 201

Honolulu, Hawaii

Feb 12, 2009

RE: H.B. No. 1508

Honorable Calvin K.Y. Say
Speaker, House of Representatives
Twenty-Fifth State Legislature
Regular Session of 2009
State of Hawaii

Sir:

Your Committee on Human Services, to which was referred H.B. No. 1508 entitled:

"A BILL FOR AN ACT RELATING TO INCOME TAX,"

begs leave to report as follows:

The purpose of this measure is to exempt from the income tax those individuals whose income is less than one hundred per cent of the federal poverty means guideline for Hawaii.

Federal poverty income guidelines are issued periodically by the United States Department of Health and Human Services, pursuant to 42 United States Code 9902(2). This measure would, effective in taxable years beginning after December 31, 2008, provide an income tax exemption to individuals whose taxable income is less than one hundred per cent of the federal poverty income guideline for that year.

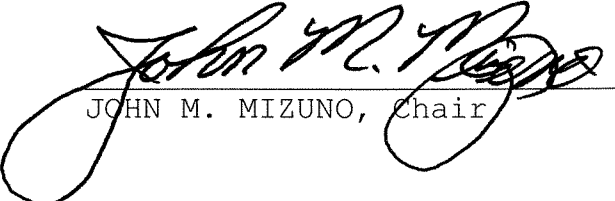
The Department of Taxation, while supporting the intent and purpose of the measure, submitted testimony in opposition to the measure and offered comments on the measure.

As affirmed by the record of votes of the members of your Committee on Human Services that is attached to this report, your Committee is in accord with the intent and purpose of H.B. No.



1508 and recommends that it pass Second Reading and be referred to the Committee on Finance.

Respectfully submitted on
behalf of the members of the
Committee on Human Services,


JOHN M. MIZUNO, Chair



