
A BILL FOR AN ACT

RELATING TO TAX CREDITS.

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- Tax credits to promote the purchase of safety
5 helmets for any person sixty-two years of age or older. (a)
6 Any taxpayer who files an individual income tax return for a
7 taxable year may claim an income tax credit under this section
8 against the Hawaii state individual net income tax.

9 (b) The tax credit shall be \$; provided that the
10 taxpayer purchases one or more new safety helmets in the tax
11 year for which the credit is properly claimed; and provided that
12 such safety helmet is:

13 (1) Approved for use for any person sixty-two years of age
14 or older by the department of health, the Hawaii
15 Medical Association, or the American Medical
16 Association; and

17 (2) Shown to be in substantial conformity with
18 specifications for such safety helmets set forth by



1 the United States Consumer Products Safety Commission,
2 the American Society of Testing and Materials, the
3 American National Standards Institute, the Snell
4 Memorial Foundation, or any certified national safety
5 agency that were in effect at the time of such
6 purchase.

7 (c) If the tax credit claimed by the taxpayer under this
8 section exceeds the amount of the income tax payments due from
9 the taxpayer, the excess of credit over payments due shall be
10 refunded to the taxpayer; provided that the tax credit properly
11 claimed by a taxpayer who has no income tax liability shall be
12 paid to the taxpayer; and provided that no refunds or payments
13 on account of the tax credit allowed by this section shall be
14 made for amounts less than \$1.

15 (d) The director of taxation shall prepare such forms as
16 may be necessary to claim a credit under this section, may
17 require proof of the claim for the tax credit, and may adopt
18 rules pursuant to chapter 91.

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



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

5 SECTION 2. New statutory material is underscored.

6 SECTION 3. This Act shall take effect upon its approval.

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INTRODUCED BY:

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H.B. NO. 2732

Report Title:

Tax Credits; Safety Helmets; Senior Citizens

Description:

Provides a tax credit to any person who purchases a specific safety helmet approved for use by a person sixty-two years of age or older.

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