
A BILL FOR AN ACT

RELATING TO MEDICAL BRACELETS.

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

1 SECTION 1. The State finds that according to the
2 Alzheimer's Association's *2011 Alzheimer's Disease Facts and*
3 *Figures report*, eighty per cent of the caregivers of Alzheimer's
4 patients are family members.

5 Approximately twenty-seven thousand of Hawaii's residents
6 suffer from Alzheimer's Disease. That disease is the most
7 prevalent type of dementia, and accounts for approximately
8 seventy per cent of all dementia patients. This means that
9 thousands of additional Hawaii residents suffer from other forms
10 of dementia.

11 The State further finds that, according to the Hawaii
12 Council on Developmental Disabilities, more than twenty-three
13 thousand people in Hawaii suffer from some type of developmental
14 disability.

15 The State further finds that those who suffer from
16 Alzheimer's Disease, dementia, and developmental disabilities
17 have an unfortunate, common bond. Such individuals, due to their
18 respective conditions, may, without warning, wander from their



1 homes. Some of those individuals become frightened or
2 disoriented. In some cases, they are lost and never seen again.

3 Given the effects of Alzheimer's Disease, dementia, and
4 developmental disabilities on those diagnosed with such
5 conditions, it is often helpful and necessary for their families
6 to engage in remote monitoring through modern technology. The
7 costs of such devices, however, may be prohibitive.

8 The purpose of this Act is to provide tracking technology-
9 based tax credits to those individuals who provide uncompensated
10 care to family members who have Alzheimer's Disease, dementia,
11 or developmental disabilities.

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

15 "§235- Tax credits for technology to remotely monitor
16 family members with Alzheimer's disease, dementia, or
17 developmental disabilities. (a) Any individual taxpayer who
18 files an income tax return for a taxable year may claim the
19 income tax credits under this section against the Hawaii state
20 individual net income tax, provided that:



1 (1) The taxpayer serves, without remuneration, as the
2 primary caregiver of a covered family member who lives
3 in the taxpayer's home; and

4 (2) The taxpayer, in order to remotely monitor that
5 covered family member as part of the necessary and
6 proper care of that family member, purchases a
7 qualifying device, pays for the service that is
8 essential for the operation of a qualifying device, or
9 both.

10 (b) The monitoring device purchase tax credit shall be
11 equal to the lesser of \$100 or the amount that the taxpayer pays
12 to purchase a qualifying device; provided that this credit is
13 only available in the taxable year in which the taxpayer
14 initially purchases that device.

15 (c) The monitoring service tax credit shall be equal to
16 the lesser of \$50 or the amount that the taxpayer pays within a
17 taxable year for the service that is essential for the operation
18 of a qualifying device; provided that this credit does not apply
19 to electricity and battery costs.

20 (d) If the tax credits claimed by the taxpayer under this
21 section exceed the amount of the income tax payments due from
22 the taxpayer, the excess of credit over payments due shall be



1 refunded to the taxpayer; provided that the tax credit properly
2 claimed by a taxpayer who has no income tax liability shall be
3 paid to the taxpayer; and provided that no refunds or payments
4 on account of the tax credit allowed by this section shall be
5 made for amounts less than \$1.

6 (e) The director of taxation shall prepare such forms as
7 may be necessary to claim a credit under this section, may
8 require proof of the claim for the tax credit, and may adopt
9 rules pursuant to chapter 91.

10 (f) All of the provisions relating to assessments and
11 refunds under this chapter and under section 231-23(c)(1) shall
12 apply to the tax credit under this section.

13 (g) Claims for the tax credits available under this
14 section, including any amended claims, shall be filed on or
15 before the end of the twelfth month following the taxable year
16 for which the credit may be claimed.

17 (h) As used in this section:

18 "Covered family member" means a family member with
19 Alzheimer's disease, dementia, or a developmental disability.

20 "Qualifying device" means any bracelet, watch, or other
21 device that is lockable on the person of a covered family member
22 and that is equipped with global positioning technology that



1 allows the taxpayer to remotely and instantly know, to a degree
 2 of reasonable certainty, the exact location of the covered
 3 family member.

4 SECTION 3. New statutory material is underscored.

5 SECTION 4. This Act, upon its approval, shall apply to
 6 taxable years beginning after December 31, 2011.

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INTRODUCED BY:

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A handwritten signature in black ink, appearing to read "Joseph Wang". The signature is written in a cursive style with a large initial "J".

JAN 25 2012



H.B. NO. 2857

Report Title:

Caregivers; Dementia; Developmental Disabilities; Tax Credits

Description:

Grants a tax credit to family members who pay for remote monitoring devices in order to care for relatives who have Alzheimer's disease, dementia, or developmental disabilities.

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