

JAN 18 2012

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 part I to be appropriately
3 designated and to read as follows:
4 "§235- Revenues earned from provision of child care
5 services; exemption. This chapter shall not apply to amounts
6 received by persons for providing child care services to minors
7 who are their grandchildren, whether by blood, marriage, or
8 adoption."

9 SECTION 2. New statutory material is underscored.

10 SECTION 3. This Act, upon its approval, shall apply to
11 taxable years beginning after December 31, 2011.

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INTRODUCED BY:

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S.B. NO. 2022

Report Title:

Income Tax; Exemption; Grandparents; Child Care Services

Description:

Exempts for income tax purposes any amounts received by grandparents for providing child care services to their grandchildren.

The summary description of legislation appearing on this page is for informational purposes only and is not legislation or evidence of legislative intent.

