

STAND. COM. REP. NO. 2765

Honolulu, Hawaii

MAR 02 2012

RE: S.B. No. 2317

S.D. 1

Honorable Shan S. Tsutsui  
President of the Senate  
Twenty-Sixth State Legislature  
Regular Session of 2012  
State of Hawaii

Sir:

Your Committee on Ways and Means, to which was referred S.B. No. 2317 entitled:

"A BILL FOR AN ACT RELATING TO TAXATION,"

begs leave to report as follows:

The purpose and intent of this measure is to provide support for caregivers of older adults and the disabled by establishing the following tax credits:

- (1) A small business caregiver leave tax credit;
- (2) A caregiver tax credit; and
- (3) A caregiver educational costs tax credit.

Written comments on this measure were submitted by the Tax Foundation of Hawaii.

Your Committee finds that, according to a report prepared by the Executive Office on Aging, by the year 2020, persons who are sixty years of age and older will constitute nearly one-third of Hawaii's adult population, and over one-third of those persons are expected to have functional disabilities. Your Committee believes that providing support for caregivers of the elderly population is critically important if individuals and families are to meet the multi-faceted needs of older adults and those with disabilities. Your Committee further finds that the tax credits established by this measure will assist family caregivers by mitigating the

SB2317 SD1 SSCR LRB 12-1894.doc



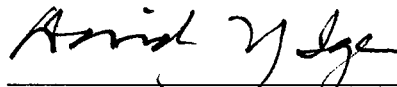
financial burden of caring for older adults and those with disabilities.

Your Committee has amended this measure by:

- (1) Clarifying the language relating to tax credit caps on the small business caregiver leave tax credit and the caregiver educational costs tax credit;
- (2) Changing the effective date to July 1, 2050, to facilitate further discussion on the measure; and
- (3) Making technical nonsubstantive amendments for the purposes of clarity and style.

As affirmed by the record of votes of the members of your Committee on Ways and Means that is attached to this report, your Committee is in accord with the intent and purpose of S.B. No. 2317, as amended herein, and recommends that it pass Third Reading in the form attached hereto as S.B. No. 2317, S.D. 1.

Respectfully submitted on  
behalf of the members of the  
Committee on Ways and Means,



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DAVID Y. IGE, Chair



The Senate  
 Twenty-Sixth Legislature  
 State of Hawai'i

**Record of Votes**  
**Committee on Ways and Means**  
**WAM**

Bill / Resolution No.:* <b>SB 2317</b>	Committee Referral: <b>HMS, WAM</b>	Date: <b>2-28<sup>9</sup>-12</b>		
<input type="checkbox"/> The committee is reconsidering its previous decision on this measure. If so, then the previous decision was to: _____				
The Recommendation is: <input type="checkbox"/> Pass, unamended 2312 <input checked="" type="checkbox"/> Pass, with amendments 2311 <input type="checkbox"/> Hold 2310 <input type="checkbox"/> Recommit 2313				
Members	Aye	Aye (WR)	Nay	Excused
IGE, David Y. (C)	✓			
KIDANI, Michelle N. (VC)	✓			
CHUN OAKLAND, Suzanne	✓			
DELA CRUZ, Donovan M.				✓
ENGLISH, J. Kalani	✓			
ESPERO, Will	✓			
FUKUNAGA, Carol	✓			
KIM, Donna Mercado				✓
KAHELE, Gilbert	/			
KOUCHI, Ronald D.	/			
RYAN, Pohai	/			
TOKUDA, Jill N.	/			
WAKAI, Glenn	/			
SLOM, Sam	/			
<b>TOTAL</b>	<b>12</b>	<b>0</b>	<b>0</b>	<b>2</b>
Recommendation: <input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted				
Chair's or Designee's Signature: <div style="text-align:center; font-family: cursive; font-size: 1.2em;">Michelle N. Kidani</div>				
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\*Only one measure per Record of Votes