STAND. COM. REP. NO. 104 -12

Honolulu, Hawaii March 20 , 2012

RE: S.B. No. 2484 S.D. 2 H.D. 1

Honorable Calvin K.Y. Say Speaker, House of Representatives Twenty-Sixth State Legislature Regular Session of 2012 State of Hawaii

Sir:

Your Committee on Education, to which was referred S.B. No. 2484, S.D. 2, entitled:

"A BILL FOR AN ACT RELATING TO TAXATION, "

begs leave to report as follows:

The purpose of this measure is to assist educators with outof-pocket expenses for school supplies by authorizing a nonrefundable state income tax credit for certain expenses paid or incurred by a teacher, counselor, or school librarian.

The Hawaii State Teachers Association, IMUAlliance, and a concerned individual supported this measure. The Hawaii State Public Library System supported this measure with amendments. The Department of Taxation and Tax Foundation of Hawaii provided comments.

Your Committee has amended this measure by:

- (1) Including public service librarians employed by the Hawaii State Public Library System to the list of qualified taxpayers able to claim the tax credit; and
- (2) Making technical, nonsubstantive amendments for clarity, consistency, and style.



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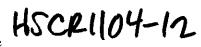
As affirmed by the record of votes of the members of your Committee on Education that is attached to this report, your Committee is in accord with the intent and purpose of S.B. No. 2484, S.D. 2, as amended herein, and recommends that it pass Second Reading in the form attached hereto as S.B. No. 2484, S.D. 2, H.D. 1, and be referred to the Committee on Finance.

SB2484 HD1 HSCR EDN HMS 2012-2754

Respectfully submitted on behalf of the members of the Committee on Education,

ROY TAKUMI, Chair

State of Hawaii House of Representatives The Twenty-sixth Legislature



Record of Votes of the Committee on Education

Bill/Resolution No.: Committee Referral: Date: SB 2484, SD2 EDN, FIN 3/12/2012				
□ The committee is reconsidering its previous decision on the measure.				
The recommendation is to: □ Pass, unamended (as is) Y Pass, with amendments (HD) □ Hold □ Pass short form bill with HD to recommit for future public hearing (recommit)				
EDN Members	Ayes	Ayes (WR)	Nays	Excused
1. TAKUMI, Roy M. (C)	X			
2. BELATTI, Della Au (VC)	X			
3. AQUINO, Henry J.C.				X
4. AWANA, Karen L.	×			
5. CHANG, Jerry L.	\times			
6. HANOHANO, Faye P.				X
7. MIZUNO, John M.				×
8. NAKASHIMA, Mark M.	×			
9. NISHIMOTO, Scott Y.				X
10. OKAMURA, Tom-				
11. SAIKI, Scott K.	X			
12. TAKAI, K. Mark	×		· · ·	
13. WOOLEY, Jessica				X
14. FONTAINE, George R.	×			
15. JOHANSON, Aaron Ling	X			
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TOTAL (15)	9			5
The recommendation is: Adopted Not Adopted If joint referral,				
Vice Chair's or designee's signature:				
Distribution: Original (White) – Committee Duplicate (Yellow) – Chief Clerk's Office Duplicate (Pink) – HMSO				