

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 out-of-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.



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.

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



ROY TAKUMI, Chair



