



STATE OF HAWAII
DEPARTMENT OF EDUCATION
KEALAKEHE HIGH SCHOOL
74-5000 PUOHULIHULI STREET
KAILUA-KONA, HAWAII 96740
PHONE: (808) 327-4300 • FAX (808) 327-4307

January 30th, 2012
2:00p.m.

To: The Honorable Roy M. Takumi, Chair
and Members of the House Committee on Education

From: Gloria Ilagan
Physical Education/Health Instructor

Re: H.B. 1667, Relating to Taxation

The teachers of the largest public high school on the Big Island strongly supports this bill as it pertains to provide teachers a income tax credit for specific expenses related to education incurred by the teacher during the taxable year.

The weighted school formula allows budgets to be provided to each department, often these funds provide for large ticket items such as equipment, textbooks, lab materials and technology. Often times, especially with budget cuts and priority needs, the teachers spend out of pocket, costs incurred for the delivery of needed programs.

In order to provide an enriching and innovative curriculum, teachers spend a great deal of time and resources to plan and implement their lessons. We initially look to our parents, community and grant resources to provide additional needed funding. When all resources are exhausted, teachers usually spend more than the tax credits allow. Some examples include ipads that have been provided for the use of gathering data on fitness testing through grant funding, however the application software that needs to be updated for the mobile version 9 is not available to purchase by grant funding as it will cost the department \$495 to upgrade its' licensing of the "FitnessGram".

Student achievement can be measured, with specific outcomes and realistic goals, it would be realistic to wait for the department funds to be available again next year, as the funds are needed now to be timely. But that is how it is realistically in the process of purchase orders, approvals and procedural accounting, by that time, a new version would have to be purchased.

Please support this bill as it provides a tax relief for those teachers who incur tax liabilities tied to mortgages, property, and insurance.

Mahalo for your kokua!