

Honolulu, Hawaii

February 28, 2014

RE: H.B. No. 2478  
H.D. 1

Honorable Joseph M. Souki  
Speaker, House of Representatives  
Twenty-Seventh State Legislature  
Regular Session of 2014  
State of Hawaii

Sir:

Your Committee on Finance, to which was referred H.B. No. 2478, H.D. 1, entitled:

"A BILL FOR AN ACT RELATING TO TAXATION,"

begs leave to report as follows:

The purpose of this measure is to help people with disabilities move toward self-sufficiency by creating a non-refundable income tax credit for employers who hire an individual with a disability. Specifically, the tax credit would be in an amount equal to 50 percent of the wages paid to an individual with a disability during the first six months of the individual's employment.

The State Council on Developmental Disabilities testified in support of this measure. The Department of Taxation and Tax Foundation of Hawaii commented on this measure.

As affirmed by the record of votes of the members of your Committee on Finance that is attached to this report, your Committee is in accord with the intent and purpose of H.B. No. 2478, H.D. 1, and recommends that it pass Third Reading.



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

  
\_\_\_\_\_  
SYLVIA LUKE, Chair



