

JAN 29 2015

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# A BILL FOR AN ACT

RELATING TO TAXATION.

**BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF HAWAII:**

1 SECTION 1. Section 571-46.1, Hawaii Revised Statutes, is  
2 amended to read as follows:

3 **"§571-46.1 Joint custody.** (a) Upon the application of  
4 either parent, joint custody may be awarded in the discretion of  
5 the court. For the purpose of assisting the court in making a  
6 determination whether an award of joint custody is appropriate,  
7 the court shall, upon the request of either party, direct that  
8 an investigation be conducted pursuant to the provisions of  
9 section 571-46(a)(4).

10 (b) For the purposes of this section, "joint custody"  
11 means an order awarding legal custody of the minor child or  
12 children to both parents and providing that physical custody  
13 shall be shared by the parents, pursuant to a parenting plan  
14 developed pursuant to section 571-46.5, in such a way as to  
15 assure the child or children of frequent, continuing, and  
16 meaningful contact with both parents; provided, however, that



1 such order may award joint legal custody without awarding joint  
2 physical custody.

3 (c) Any order for joint custody may be modified or  
4 terminated upon the petition of one or both parents or on the  
5 court's own motion if it is shown that the best interests of the  
6 child require modification or termination of the order.

7 (d) Any order for the custody of the minor child or  
8 children of a marriage entered by a court in this State or any  
9 other state may, subject to the jurisdictional requirements set  
10 forth in sections 583A-201 to 583A-204, be modified at any time  
11 to an order of joint custody in accordance with this section.

12 (e) Any order for joint custody may be used by each parent  
13 in alternating taxable years to designate the child, regardless  
14 of physical custody, as a qualifying individual under section  
15 235-55.6."

16 SECTION 2. New statutory material is underscored.

17 SECTION 3. This Act, upon its approval, shall apply to  
18 taxable years beginning after December 31, 2014.

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INTRODUCED BY: *Therese Chum O'Connell*



# S.B. NO. 1253

**Report Title:**

Child Tax Credit; Joint Custody

**Description:**

Establishes that when an order for joint custody exists, each parent may claim the child on taxes as a qualifying individual in alternating taxable years.

*The summary description of legislation appearing on this page is for informational purposes only and is not legislation or evidence of legislative intent.*

