

STAND. COM. REP. NO.

22

Honolulu, Hawaii

February 6, 2015

RE: H.B. No. 18

H.D. 1

Honorable Joseph M. Souki
Speaker, House of Representatives
Twenty-Eighth State Legislature
Regular Session of 2015
State of Hawaii

Sir:

Your Committee on Human Services, to which was referred H.B. No. 18 entitled:

"A BILL FOR AN ACT RELATING TO LONG-TERM CARE,"

begs leave to report as follows:

The purpose of this measure is to establish a long-term care income tax credit for qualified taxpayers for the cost of long-term care insurance premium payments.

The International Longshore and Warehouse Union Local 142 and the American Council of Life Insurers supported this measure. The Department of Taxation and the Tax Foundation of Hawaii submitted comments.

Your Committee has amended this measure by:

- (1) Clarifying that the long-term care tax credit is a nonrefundable tax credit;
- (2) Changing the effective date of the tax credit to July 1, 2050, to promote further discussion; and
- (3) Making technical, nonsubstantive amendments for clarity, consistency, and style.



As affirmed by the record of votes of the members of your Committee on Human Services that is attached to this report, your Committee is in accord with the intent and purpose of H.B. No. 18, as amended herein, and recommends that it pass Second Reading in the form attached hereto as H.B. No. 18, H.D. 1, and be referred to the Committee on Consumer Protection & Commerce.

Respectfully submitted on
behalf of the members of the
Committee on Human Services,



DEE MORIKAWA, Chair



State of Hawaii
House of Representatives
The Twenty-eighth Legislature

HSCA 22

Record of Votes of the Committee on Human Services

Bill/Resolution No.: HB 18	Committee Referral: HUS, CPC, FIN	Date: 2-3-15		
<input type="checkbox"/> The committee is reconsidering its previous decision on the measure.				
The recommendation is to: <input type="checkbox"/> Pass, unamended (as is) <input checked="" type="checkbox"/> Pass, with amendments (HD) <input type="checkbox"/> Hold <input type="checkbox"/> Pass short form bill with HD to recommit for future public hearing (recommit)				
HUS Members	Ayes	Ayes (WR)	Nays	Excused
1. MORIKAWA, Dee (C)	/			
2. KOBAYASHI, Bertrand (VC)	/			
3. BELATTI, Della Au	/			
4. CARROLL, Mele				
5. CREAGAN, Richard P.	/			
6. HASHEM, Mark J.				/
7. JORDAN, Jo		/		
8. OSHIRO, Marcus R.				/
9. FUKUMOTO CHANG, Beth				/
TOTAL 9 8	4	1		3
The recommendation is: <input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted If joint referral, _____ did not support recommendation. <div style="text-align: center; font-size: 0.8em;">committee acronym(s)</div>				
Vice Chair's or designee's signature: _____ <div style="text-align: center; font-size: 1.5em; font-family: cursive;">B. J. Kepani</div>				
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