

STAND. COM. REP. NO.

2218A

Honolulu, Hawaii

FEB 18 2016

RE: S.B. No. 2218  
S.D. 1

Honorable Ronald D. Kouchi  
President of the Senate  
Twenty-Eighth State Legislature  
Regular Session of 2016  
State of Hawaii

Sir:

Your Committee on Human Services, to which was referred S.B. No. 2218 entitled:

"A BILL FOR AN ACT RELATING TO TAXATION,"

begs leave to report as follows:

The purpose and intent of this measure is to provide an employer who hires an elderly individual a nonrefundable tax credit for fifty percent of the wages of the elderly individual for the six-month period after the individual is initially hired by the taxpayer.

Your Committee received comments on this measure from the Department of Taxation and Tax Foundation of Hawaii.

Your Committee finds that elderly individuals often have a wealth of work and life experiences that allow them to make significant contributions to employers. Providing tax incentives to employers to hire elderly individuals will help to increase employment of Hawaii's aging population.

Your Committee has amended this measure by making technical, nonsubstantive amendments for the purposes of clarity and consistency.

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 S.B. No. 2218, as amended herein, and recommends that it pass Second

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Reading in the form attached hereto as S.B. No. 2218, S.D. 1, and  
be referred to your Committee on Ways and Means.

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

  
SUZANNE CHUN OAKLAND, Chair



