

Honolulu, Hawaii

FEB 11 2016

RE: S.B. No. 2624  
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 Education, to which was referred S.B. No. 2624 entitled:

"A BILL FOR AN ACT RELATING TO TAXATION,"

begs leave to report as follows:

The purpose and intent of this measure is to authorize a state income tax credit for certain expenses paid or incurred by school teachers, special education teachers, school librarians, and counselors for supplementary materials used in the classroom.

Your Committee received testimony in support of this measure from the Department of Education, State Public Charter School Commission, Hawaii State Teachers Association, IMUAlliance, and fifteen individuals. Your Committee received comments on this measure from the Department of Taxation and Tax Foundation of Hawaii.

Your Committee finds that teachers have historically incurred expenses while trying to create an optimal learning environment for students. These expenses include books in classroom libraries, wall charts, basic classroom supplies for students who do not have their own, and other supplemental materials. In addition, teachers, in trying to provide greater educational opportunities for their students, often incur out-of-pocket expenses associated with student educational travel. Expenses incurred to facilitate student educational travel directly furthers the State's interest in providing a high-quality learning experience for students.



Your Committee has amended this measure by adding travel expenses incurred while supporting students on an educational trip to the types of expenses that are eligible for the tax credit.

As affirmed by the record of votes of the members of your Committee on Education that is attached to this report, your Committee is in accord with the intent and purpose of S.B. No. 2624, as amended herein, and recommends that it pass Second Reading in the form attached hereto as S.B. No. 2624, S.D. 1, and be referred to your Committee on Ways and Means.

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



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MICHELLE N. KIDANI, Chair



