

STAND. COM. REP. NO.

19

Honolulu, Hawaii

FEB 05 2015

RE: S.B. No. 392

Honorable Donna Mercado Kim  
President of the Senate  
Twenty-Eighth State Legislature  
Regular Session of 2015  
State of Hawaii

Madam:

Your Committee on Human Services and Housing, to which was referred S.B. No. 392 entitled:

"A BILL FOR AN ACT RELATING TO HOUSING,"

begs leave to report as follows:

The purpose and intent of this measure is to amend the income tax credit for low-income household renters to adjust for inflation.

Your Committee received testimony in support of this measure from the Office of Hawaiian Affairs; Hawaii State Commission on the Status of Women; Americans for Democratic Action Hawaii; Catholic Charities Hawai'i; Democratic Party of Hawai'i; Hawai'i Appleseed Center for Law and Economic Justice; National Association of Social Workers, Hawaii Chapter; Partners in Care; Progressive Democrats of Hawai'i; PHOCUSED; Hawaii Women's Coalition; ILWU Local 142; GLBT Caucus, Democratic Party of Hawai'i; Hawaii State Coalition Against Domestic Violence; IMUAlliance; and ten individuals. Your Committee received comments on this measure from the Department of Taxation and Tax Foundation of Hawaii.

Your Committee finds that the low-income household renters tax credit was established in 1977 to mitigate the high cost of housing in Hawaii. Adjusted in 1981 and 1989, the credit provides a \$50 tax credit per exemption for those taxpayers with adjusted gross incomes of less than \$30,000 who paid more than \$1,000 in rent during the tax year. This measure would adjust the credit



and its income and rent thresholds for inflation, providing meaningful relief for renter households that struggle to pay rent.

As affirmed by the record of votes of the members of your Committee on Human Services and Housing that is attached to this report, your Committee is in accord with the intent and purpose of S.B. No. 392 and recommends that it pass Second Reading and be referred to the Committee on Ways and Means.

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




SUZANNE CHUN OAKLAND, Chair



The Senate  
 Twenty-Eighth Legislature  
 State of Hawai'i

**Record of Votes**  
**Committee on Human Services and Housing**  
**HSH**

Bill / Resolution No.:* <b>SB 392</b>	Committee Referral: <b>HSH, WAM</b>	Date: <b>1/31/13</b>		
<input type="checkbox"/> The Committee is reconsidering its previous decision on this measure. If so, then the previous decision was to: _____				
The Recommendation is: <input checked="" type="checkbox"/> Pass, unamended 2312 <input type="checkbox"/> Pass, with amendments 2311 <input type="checkbox"/> Hold 2310 <input type="checkbox"/> Recommit 2313				
Members	Aye	Aye (WR)	Nay	Excused
CHUN OAKLAND, Suzanne (C)	X			
GREEN, Josh (VC)				X
HARIMOTO, Breene	X			
RIVIERE, Gil	X			
SLOM, Sam				X
<b>TOTAL</b>	<b>3</b>			<b>2</b>
Recommendation: <input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted				
Chair's or Designee's Signature: <div style="text-align:center; font-family: cursive; font-size: 1.2em;">  </div>				
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\*Only one measure per Record of Votes