



SB 392

Measure Title:	RELATING TO HOUSING.
Report Title:	Women's Legislative Caucus Package; Income Tax Credit; Low-Income Household Renters
Description:	Amends income tax credit for low-income household renters to adjust for inflation. Applies to taxable years beginning after 12/31/2015.
Companion:	
Package:	Women's Legislative Caucus
Current Referral:	HSH, WAM
Introducer(s):	SHIMABUKURO, BAKER, CHUN OAKLAND, INOUYE, Kidani

DAVID Y. IGE
GOVERNOR

SHAN TSUTSUI
LT. GOVERNOR



MARIA E. ZIELINSKI
DIRECTOR OF TAXATION

STATE OF HAWAII
DEPARTMENT OF TAXATION
P.O. BOX 259
HONOLULU, HAWAII 96809
PHONE NO: (808) 587-1540
FAX NO: (808) 587-1560

To: The Honorable Suzanne Chun Oakland, Chair
and Members of the Senate Committee on Human Services and Housing

Date: Saturday, January 31, 2015
Time: 1:15 P.M.
Place: Conference Room 229, State Capitol

From: Maria E. Zielinski, Interim Director
Department of Taxation

Re: S.B. 392, Relating to Housing

The Department of Taxation (Department) appreciates the intent of S.B. 392, and offers comments regarding the measure.

S.B. 392 amends the Income Tax Credit for Low-Income Household Renters by changing the income thresholds necessary to claim the credit, as well as the amount of the credit. The measure also increases the amount of the credit by adding an unspecified dollar amount, derived by calculating the percentage increase in the Consumer Price Index ("CPI") over the CPI for calendar year 2016.

The Department notes that an annual automatic adjustment based on the CPI will make this credit extremely difficult for the Department to administer and will result in confusion for taxpayers. If the Legislature wishes to increase the credit, the Department suggests that the increase be a fixed amount.

Thank you for the opportunity to provide comments.



SB392
RELATING TO HOUSING

Senate Committee on Human Services and Housing

January 31, 2015

1:15pm

Conference Room 229

The Administration of the Office of Hawaiian Affairs (OHA) will recommend to the Board of Trustees a position of **SUPPORT** for SB392. This measure would relieve the tax burden on low-income renters, by increasing the tax credit from \$50 to \$150 and adjusting the income tax credit for low-income household renters for inflation moving forward. OHA supports this bill as it fits within our strategic priority of improving the economic self-sufficiency of Native Hawaiians.

The Institute on Taxation and Economic Policy (ITEP) has reported that Hawai'i is one of the ten states with the highest taxes on the poor. Accordingly, SB392 proposes a pragmatic way to alleviate the tax burden on those low-income individuals and families facing housing insecurity. The low income household renters credit (LIHR) was created in 1977 to mitigate the high cost of housing in Hawai'i. The credit currently provides a \$50 tax credit per "qualified exemption," for households with an adjusted gross income of less than \$30,000, that pay more than \$1,000 a year in rent. Our kūpuna over the age of 65 are able to receive double the credit. The value of the credit has not been updated since 1981, and the income thresholds have not been adjusted since 1989. This measure would adjust the credit and its income thresholds for inflation, setting it at \$150 per qualified exemption for households with an adjusted gross income of less than \$60,000.

Adjusting the LIHR will have a significant impact on our beneficiaries, many of whom have low incomes and struggle to afford rent. According to the latest U.S. Census Data, Native Hawaiian families have the lowest median income of all major ethnic groups through the state, make \$9,105 lower per-capita income than the state average, and have higher poverty rates than the rest of the state.

Native Hawaiian renter households that struggle to pay rent would receive meaningful relief through this measure, enabling our beneficiaries and their families to remain self-sufficient and housing secure.

Accordingly, OHA urges this committee to **PASS** SB392. Mahalo nui for the opportunity to testify.

HAWAII
STATE
COMMISSION
ON THE
STATUS
OF
WOMEN



Chair
LESLIE WILKINS

COMMISSIONERS:

ELENA CABATU
CARMILLE LIM
AMY MONK
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Executive Director
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235 S. Beretania #407
Honolulu, HI 96813
Phone: 808-586-5758
FAX: 808-586-5756

January 30, 2015

To: Senator Suzanne Chun Oakland, Chair
Senator Josh Green, Vice Chair
Members of the Senate Committee on Human Services and Housing

From: Cathy Betts
Executive Director, Hawaii State Commission on the Status of Women

Re: Testimony in Support, SB 392, Relating to Housing

Thank you for this opportunity to testify in strong support of SB 392, which would amend the tax credit for low income household renters to adjust for inflation. This measure would increase the maximum value of the credit amount to \$150.00 per qualified exemption.

The low income household renters credit (LIHR) was created in 1977 to mitigate the high cost of shelter. The value of that credit has not been updated since 1981. Additionally, the income thresholds have not been adjusted since 1989. To date, the rate of inflation has increased by 156% since the credit value was originally set in 1981.

Currently, Hawaii is the 8th poorest state under the United States Census Supplemental Poverty Measure. Hawaii is considered the 2nd worst state for taxing people in poverty. Many of our families are reliant on state benefits just to “get by” and the majority of those families are headed by women as single heads of household. Our working families face the highest cost of living in the nation. 78% of those living in poverty spend more than half of their income on housing.

What began as a policy aimed at alleviating a financial burden has not maintained its relevance and ability to assist working families who rent. Our renters credit needs to be updated to reflect the reality of today’s working families who rent, and should be keyed to inflation so that it continues to have meaningful impact on some of our most vulnerable residents.

The Commission urges this Committee to pass SB 392.

Thank you for this opportunity to testify.



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PO. Box 23404
Honolulu
Hawai'i 96823

January 29, 2015

Chair Senator Suzanne Chun-Oakland and Human Services and Housing Committee Members

Re: SB 392 Relating to Housing
Hearing on January 31, 2105

Dear Senator Chun-Oaklnad and Members of the Committee:

Americans for Democratic Action is an organization devoted to the promotion of progressive public policies.

We support SB392. Our residents pay more for shelter than those of any other state, and low-income residents pay a very high percentage of their income for rent. These renters do not get deductions for mortgage interest. The Low income Household Renters Credit was created in 1977 but has not been updated since 1981. It is time for an inflation adjustment. An automatic adjustment built into the formula would be an improvement to this bill to prevent another three decades of neglect to our low-income households.

Thank you for your consideration.

Sincerely,

John Bickel
President



CATHOLIC CHARITIES HAWAII

TESTIMONY IN SUPPORT OF SB 392: RELATING TO HOUSING

TO: Senator Suzanne Chun Oakland, Chair, Senator Josh Green, Vice Chair, Members, Committee on Human Services and Housing

FROM: Trisha Kajimura, Social Policy Director, Catholic Charities Hawaii

Hearing: **Saturday, 1/31/15, 1:15 pm; Conference Room 229**

Thank you for the opportunity to testify **in support of SB 392**, which amends the income tax credit for low-income household renters to adjust for inflation.

Catholic Charities Hawaii (CCH) is a tax exempt, non-profit agency that has been providing social services in Hawaii for over 60 years. CCH has programs serving elders, children, developmentally disabled, homeless and immigrants. Our mission is to provide services and advocacy for the most vulnerable in Hawaii. This bill speaks directly to our advocacy priority of reducing poverty in Hawaii.

Hawaii's high cost of living, including the highest cost of shelter in the country¹ and food costs for a family of four at 68% more than the mainland², makes living with a low-income very difficult. Not only are these people spending a high percentage of their income on basic living expenses but also on the regressive General Excise Tax.

The original intent of the low-income household renters' credit was to reduce the disproportionate share of taxes paid by low and moderate-income households. However, the credit value has not been updated since 1981 and the eligibility cutoff has not been updated since 1989. So the current tax credit, when adjusted for inflation, is worth less than forty percent of its original value. On the other hand, average rents in Hawaii have increased by well beyond the rate of inflation. The need and justification for this tax credit has increased while the value of the existing credit has decreased.

Adjusting the amount of the credit to \$146 per exemption and the eligibility cutoff to \$59,700 would bring the low-income household renters credit current to 2014 and provide a more meaningful amount of tax relief to struggling renters. Tying the amount of the credit to the Consumer Price Index for future increases is a fair method of keeping the credit current.

Updating the low-income household renters' credit will help us in the fight to reduce and prevent homelessness. Our families need this tax credit to help with the struggle of covering their basic living expenses.

Thank you for your support. Please contact me at (808)527-4810 or trisha.kajimura@catholiccharitieshawaii.org if you have any questions.

¹ Hawaii 2013 State Housing Profile, National Low Income Housing Coalition. <http://nlihc.org/sites/default/files/SHP-HI.pdf>.

² Based on the U.S. Department of Agriculture's Thrifty Food Plan, which is used as the basis for Supplemental Nutrition Assistance Program benefits. See <http://www.cnpp.usda.gov/usdafoodplanscostoffood.htm>.



COMMITTEE ON HUMAN SERVICES AND HOUSING
January 31, 2015

SB 392, RELATING TO HOUSING

Testifying in Support

Good afternoon, Chair Chun Oakland, Vice Chair Green and Members of the Committee,

The Democratic Party of Hawaii **STRONGLY SUPPORTS** this bill.

SB392 would adjust the renter's tax credit from \$50 per qualified exemption to \$150. This adjustment reflects the rise in the cost of living since 1981, the date on which the credit was last adjusted.

The platform of the Democratic Party of Hawaii unequivocally states:

"We re-affirm our commitment to a progressive tax structure and will work to re-establish a system based upon 'ability to pay'."

As shown in the recent report from the Institute on Taxation and Economic Policy, titled, "Who Pays?," Hawaii's state and local taxes fall most heavily on low and middle income earners, with high income earners paying the smallest proportion of their income in local taxes. We therefore support concrete proposals like increasing the renter's tax credit as a means for re-balancing the tax structure and a step towards increased tax justice.

Therefore, the State Central Committee of the Democratic Party has established support for bills like SB392 as a top-tier priority for the 2015 legislative session.

We strongly urge your support for this measure.

Thank you for the opportunity to testify on this important matter.

**Board of Directors**

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Testimony of Hawai'i Appleseed Center for Law and Economic Justice
Senate Bill 392 Relating to Housing
Scheduled for Hearing Saturday, January 31, 2015 1:15 PM Room 229

Hawai'i Appleseed Center for Law and Economic Justice is a nonprofit law firm created to advocate on behalf of low-income individuals and families in Hawai'i. Our core mission is to help our clients gain access to the resources, services, and fair treatment that they need to realize their opportunities for self-achievement and economic security.

Thank you for the opportunity to testify in **strong support** of Senate Bill 392 Relating to Housing, which would increase the low-income household renters credit to \$150 per exemption for households earning up to \$60,000 in adjusted gross income, with a provision to automatically increase the credit for inflation. This important credit, intended to provide meaningful tax relief to low and moderate-income households, has not been updated in decades. We desperately need to alleviate the tax burden on renter families struggling to afford housing.

Renters face a staggering cost burden here in Hawai'i. More than 40 percent of our households are renters, and over half of them are cost-burdened, meaning they pay more than 30 percent of their income toward rent. This is no surprise, as the fair market rent for a two-bedroom unit is \$1,640. A full-time worker would need to earn \$31.54 per hour for this rent to be affordable, while the mean wage for a renter is just \$13.86. This housing cost burden plagues moderate-income families, but the lowest-income households face a crushing cost burden: 78 percent are paying more than *half* of their income in rent. This leaves them with precious little left over to make ends meet, let alone build assets or save for a down payment on a home.

Hawai'i's regressive tax structure makes it even harder for families to afford housing: Hawai'i's low-income residents face the **second highest state tax burden in the country**. The lowest income households pay over 13 cents per dollar of income toward state and local taxes, while the wealthiest pay just 7 cents. The GET is a major contributor to our regressive tax structure, hitting low-income households the hardest because they must spend nearly all of their income on necessities subject to the GET.

Not only does the renters credit help alleviate the tax burden on low-income households, but it also helps make our tax structure fairer. Renters don't benefit from mortgage interest or property tax deductions, nor do they build equity in a home. While property owners are legally responsible for paying the GET on rental income, as well as their property taxes, they pass these costs along in the rent. Assuming this practice, \$60 out of a \$1,500 rent payment is going toward the GET owed on the landlord's rental income.

The credit value of \$50 was **last set in 1981**, and its buying power is now just \$19.20. At the same time, rents have skyrocketed by almost 70 percent in real dollars. We should preserve the intent of the legislature to provide meaningful tax relief to low and moderate-income families by adjusting for inflation and pegging future increases to the Consumer Price Index so the credit does not lose ground again.

Again, thank you for the opportunity to testify in **strong support** on SB 392. We have a chance to help low and moderate-income households afford housing. After 30 years of leaving renters behind, it's time to update the renters credit.



National Association of Social Workers Hawai'i Chapter

Date: January 29, 2015

To: **Hearing: SB 392**
Senate Committee on Human Services and Housing
Saturday, Jan. 31, 1:15 pm
Hawaii State Legislature, Room 229

The National Association of Social Workers, Hawaii Chapter (NASW) strongly supports Senate Bill 392, relating to low-income housing. Renters in Hawaii are paying some of the most expensive rents in the country, without receiving competitive income to match cost of living. The low income household renters credit would help make housing somewhat more affordable for families, through a refundable tax credit that partially offsets the GET and property taxes that landlords pass along in the rent. But renters have been left far behind at just \$50 per exemption for households with income below \$30,000-- has not been adjusted, even for inflation, since the 1980s . Meanwhile, Hawaii's low-income residents face the highest tax burden in the country, and renters are not eligible for major housing tax breaks such as the mortgage interest deduction.

NASW Hawaii supports [SB 392](#), which would adjust the renters credit for inflation by increasing the credit value to \$150 per exemption for households with income below \$60,000 and automatically tying future increases in the credit to inflation.

Sincerely,

Sonja Bigalke-Bannan, MSW, LSW
Executive Director
National Association of Social Workers, Hawaii Chapter



PARTNERS IN CARE

Oahu Continuum of Care

Partners in Care is a coalition of Oahu's homeless service providers, government representatives and community stakeholders working together in partnership to end homelessness.

TESTIMONY IN SUPPORT OF SB 392: RELATING TO HOUSING

TO: Senator Suzanne Chun Oakland, Chair, Senator Josh Green, Vice Chair; and members of the Committee on Human Services and Housing
FROM: Betty Lou Larson, Advocacy Committee, Partners in Care
Hearing: **Saturday, January 31, 2015 1:15 pm, Room 229**

Dear Chair Chun Oakland, Vice Chair Green, and members of the committee:

Thank you for the opportunity to provide testimony **in strong support** of SB 392 to increase the low income household renters credit. I am Betty Lou Larson from the Advocacy Committee of Partners in Care. We support this policy to help prevent low-income people better afford housing and remain securely housed.

It is no coincidence that Hawaii has both the highest cost of housing and the highest rate of homelessness among the states. Four out of five extremely low income households are paying more than *half* of their income toward housing. We face the highest cost of living in the country, at over 60 percent above the national average. Low-income families struggle just to pay for basic necessities, with virtually none left over to save for a rainy day.

Increasing the renters credit is one tool to help prevent homelessness and keep families securely housed. Our providers have found that for many families who are living paycheck to paycheck, a small crisis such as a car breakdown can be the precipitating event for homelessness. Thirty percent of Hawaii's residents live in liquid asset poverty, meaning that if they were to lose their income, they would have insufficient liquid assets to survive at the poverty level for just three months, putting them at severe risk of homelessness. Increasing the renters credit will help provide a buffer by alleviating the tax burden on our low-income families.

The renters credit has not been adjusted for inflation since the 1980s, let alone for the staggering increases in rent. Updating the renters credit will help families afford housing and also provide some relief for the regressive burden of the General Excise Tax and property taxes levied on low-income households. This credit will make a meaningful difference for low and moderate income households, helping them make ends meet, save for a rainy day, and avoid homelessness. We also support indexing the credit to the rate of inflation to preserve the value of the credit in future years.

While we are in dire need of additional housing inventory, an increase in the renters credit is a fair and sensible way to help families afford housing. We should do all we can to make sure that families at risk of homelessness stay housed. Again, thank you for the opportunity for Partners in Care to testify in **strong support** of SB 392.

Please contact me at (808) 373-0356 or bettylou.larson@catholiccharitieshawaii.org if you have any questions.



Progressive Democrats of Hawai'i

<http://pd-hawaii.com>

1418 Mokuna Pl. Pl, Honolulu, HI 96816

email: info@pd-hawaii.com

tel: 808-542-9084

Senate Committee on Human Services and Housing

Jan. 31, 2015 1:30 pm, Room 229

TESTIMONY IN STRONG SUPPORT OF SB 392, RELATING TO HOUSING

Aloha Chair Chun Oakland, Vice-Chair Green and Members of the Committee,

My name is Bart Dame and I am testifying on behalf of Progressive Democrats of Hawaii in strong support of this measure.

We are all aware the tax code encourages the purchase of homes by allowing homeowners to write off the interest they pay on their mortgage. While home-ownership may be desirable, the net effect has been a taxpayer subsidy for homeowners and lending institutions, while renters, who are generally less well-off, have not received similar support for their housing expenses.

To help remedy this imbalance, the Hawaii State Legislature created a renter's tax credit in the 1970s, then raised it to \$50 per qualified exemption. They then failed to adjust the tax credit since 1981, allowing its value to erode for the intervening 34 years due to inaction. We see SB392 as a good vehicle for correcting this injustice.

As you are aware, income inequality has grown in the United States since about 1980. This is also true in Hawaii. The causes are complex and arise, in part, from processes which are beyond the control of elected officials. But the tax code is one area where legislators can act. Increasing this tax credit is one, tangible and simple step towards a more equitable tax structure.

The Institute on Taxation and Economic Policy, publishes an annual report which surveys the state and local tax laws to answer the question, "Who Pays?" This month they have published their latest report. We hope every legislator has had an opportunity to review it, particularly their overview of Hawaii's tax structure. The Hawaii Appleseed Center, which has been leading the struggle for tax justice locally, has done a good job of publicizing ITEP's findings.

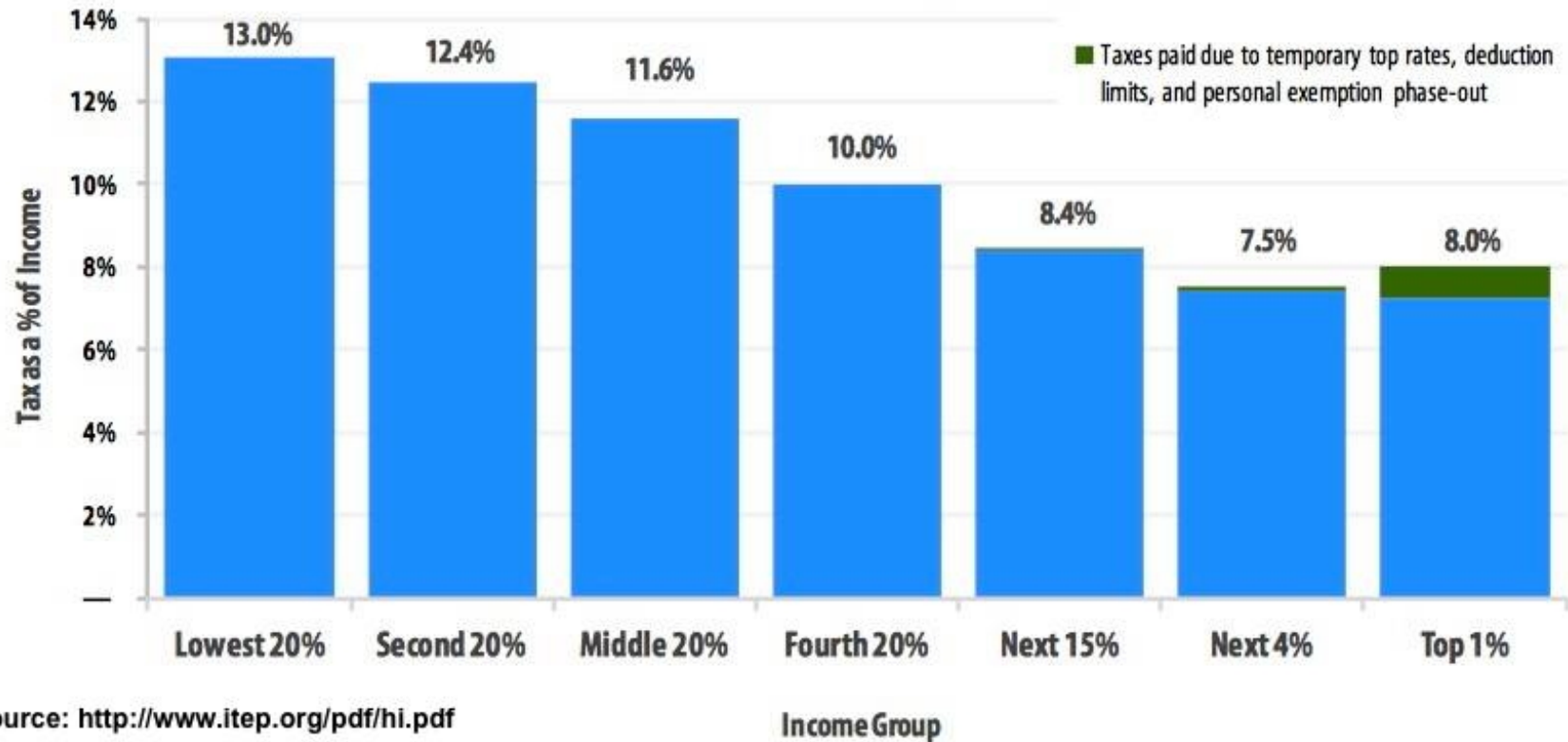
For your quick reference, I have attached to this testimony, an easy to read, at-a-glance, chart from the ITEP report which graphically depicts how regressive Hawaii's tax code is.

The regressivity of our tax code is largely the result of our dependence upon the General Excise Tax for raising about half of our tax revenue. There are advantages to our reliance on the GET, including the ability to export as much as 38% of the tax to non-residents, including tourists and "snowbirds." But if we are going to rely upon the GET for its advantages, it is important we take seriously the obligation to provide meaningful tax relief for Hawaii residents, particularly low and middle-income residents in order to counteract the disadvantage of its inherent regressivity. One of the best ways for doing this is through tax credits, such as the renter's tax credit, as well as the credit for the GET on Food. Both of these should be increased. This bill would adjust the renter's tax credit for inflation. After 34 years, this is long past due.

We strongly urge the committee to pass SB392.

Thank you for the opportunity to testify.

Temporary Income Tax Provisions in Hawaii are a Modest Step Toward Reduced Tax Regressivity



Source: <http://www.itep.org/pdf/hi.pdf>

To the right, you will see a green segment atop the tax rate paid by the 1%. That is a temporary tax hike, scheduled to expire at the end of 2015, unless the legislature acts to delete the "sunset" provision. So your legislator gets to CHOOSE, this coming session, if he/she wants to give the 1% a tax cut or not.

This chart is page 2 of the testimony from Progressive Democrats of Hawaii on SB392, Relating to Housing, Jan 31 Hearing of HSH

TAXBILLSERVICE

126 Queen Street, Suite 304

TAX FOUNDATION OF HAWAII

Honolulu, Hawaii 96813 Tel. 536-4587

SUBJECT: INCOME, Increase renter credit

BILL NUMBER: SB 392; HB 454 (Identical)

INTRODUCED BY: SB by Shimabukuro, Baker, Chun Oakland, Inouye and 1 Democrat; HB By Fukumoto Chang, Belatti, Evans, Har, Ichiyama, Lowen, Luke, Matsumoto, Morikawa, San Buenaventura, Thielen and 1 Republican

BRIEF SUMMARY: Amends HRS section 235-55.7 to increase the income threshold to claim the renter credit from \$30,000 to \$60,000 and the amount of the renter credit from \$50 to \$150.

For tax years beginning after December 31, 2015, the threshold amount and the amount of the renter credit shall be increased by an amount equal to such dollar amount, multiplied by the percentage, if any, by which the Consumer Price Index (CPI) for the preceding calendar year exceeds the CPI for calendar year 2016.

EFFECTIVE DATE: Tax years beginning after December 31, 2015

STAFF COMMENTS: The 1970 legislature adopted a system of tax credits for household renters which was intended to partially offset the higher tax burden on renters resulting from the lack of tax relief similar to the home exemption for homeowners and the 4% general excise tax levied on rental income. The current renter credit was established by the 1977 legislature at \$20 per exemption for those taxpayers with adjusted gross incomes of less than \$20,000 who paid more than \$1,000 in rent during the tax year. The 1981 legislature subsequently increased the credit amount to \$50. Act 239, SLH 1989, increased the adjusted gross income limit to \$30,000 to claim the credit. The proposed measure would increase the adjusted gross income limit to claim the credit from \$30,000 to \$60,000 and the amount of the credit from \$50 to \$150. It would also provide that these amounts will increase by the change in the CPI. While the proposed measure increases the AGI limit and the renter tax credit, it does not change the qualification amount – the taxpayer still will need to pay \$1,000 in rent during a taxable year to qualify for the credit.

Currently, the amount of credit is calculated at a flat amount (now \$50), multiplied by the number of qualified exemptions to which a taxpayer is entitled, provided that a taxpayer 65 years of age or older may claim double the credit. We raise the question of whether the credit should instead be a percentage of the rent paid, so that taxpayers' relief would be linked to the amount of rent they need to pay.

Digested 1/30/15

From: mailinglist@capitol.hawaii.gov
To: [HSH Testimony](#)
Cc: ajc@aloha.net
Subject: Submitted testimony for SB392 on Jan 31, 2015 13:15PM
Date: Thursday, January 29, 2015 9:26:08 AM

SB392

Submitted on: 1/29/2015

Testimony for HSH on Jan 31, 2015 13:15PM in Conference Room 229

Submitted By	Organization	Testifier Position	Present at Hearing
Alika Campbell	Individual	Support	No

Comments: I strongly support increasing the low income household renters credit. This important support for low income households has not been adjusted for the rising cost of living in years.

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January 30, 2015

Aloha Chair Chun Oakland, Vice Chair Green and members of the committee on housing and human services

I write to you as a resident of Honolulu, a renter, and a Ph.D. student of urban and regional planning at UH Manoa to strongly urge you to support SB 392 and the relief it provides for low income renters. Given the especially high percentage of renters who struggle with housing costs here in Hawai'i, it is vital that we support measures that aid low income residents in sustaining their households.

Sincerely,

Annette Koh
On Birch St
Honolulu HI 96814

From: mailinglist@capitol.hawaii.gov
To: [HSH Testimony](#)
Cc: ranney.katie@gmail.com
Subject: Submitted testimony for SB392 on Jan 31, 2015 13:15PM
Date: Friday, January 30, 2015 10:09:46 AM

SB392

Submitted on: 1/30/2015

Testimony for HSH on Jan 31, 2015 13:15PM in Conference Room 229

Submitted By	Organization	Testifier Position	Present at Hearing
Katie Ranney	Individual	Support	No

Comments: Many of Hawaii's residents, especially those of its more vulnerable communities, are unable to afford to own a home and thus rent. They should be supported in a way that is responsive to the economic changes of the nation and the State.

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Leimomi Devenport
202A S. Kalaheo Ave.
Leimomid@hotmail.com

01/29/2015

To: Senator Susan Chun-Oakland, Chairperson
Senator Josh Green, Vice-Chairperson
And members of the Senate Committee on Human Services and Housing

From: Leimomi Devenport

RE: SB392, Relating to HOUSING –SUPPORT

Senator Susan Chun-Oakland, Senator Josh Green, and members of the Senate Committee on Human Services and Housing, I am testifying in **SUPPORT** of SB392.

My name is Leimomi Devenport and I am a student from the Myron B. Thompson School of Social Work at the University of Manoa, and I am also an intern case manager in the Family Program at the Institute for Human Services.

Here in Hawaii, we have a growing homeless population and although there is no one reason for homelessness, a large contributor to the problem is a lack of affordable housing coupled with a high cost of living. I believe amending the income tax credit for low-income household renters to adjust for inflation, from the current \$50 to \$150, will benefit our community. Inflation has caused costs of all other expenses to go up, so increasing this credit will benefit those who really need it. It may seem somewhat insignificant of an increase, but every little bit helps when you are struggling paycheck to paycheck.

I am in support of SB392 and request that you also support the passing of this measure.

Thank you for the opportunity to testify.

Sincerely,
Leimomi Devenport

Aloha esteemed members of the Hawai'i Senate,

I am writing to express my support for SB 392. The cost of housing for working people in Hawai'i is unfair and unacceptable. Many hard-working people struggle simply to afford their rent and other necessities. While the legislature cannot control all the factors that cause the outrageously unfair prices Hawai'i residents face, they can put forth some measure to soften these blows. The renters income tax credit is one of these measures. We deserve to be relieved of some of the tax burden we now bear. It is not only unfair to regressively tax working people, it is unwise. Putting money back in working people's pockets puts that money back into the local economy and keeps it there, rather than allowing it to trickle out to the mainland and foreign nations. I ask you to do the right thing, and the smart thing. Make working people's lives a bit easier!

Sincerely,
Nick Chagnon

From: mailinglist@capitol.hawaii.gov
To: [HSH Testimony](#)
Cc: director@dpfhi.org
Subject: Submitted testimony for SB392 on Jan 31, 2015 13:15PM
Date: Friday, January 30, 2015 1:33:48 PM

SB392

Submitted on: 1/30/2015

Testimony for HSH on Jan 31, 2015 13:15PM in Conference Room 229

Submitted By	Organization	Testifier Position	Present at Hearing
Rafael Kennedy	Individual	Support	No

Comments: It is important to note that when programs such as these are not adjusted for inflation, these tax credits in effect steadily decrease every year. Not only should this tax credit be increased as suggested, but this adjustment should be made an annual process.

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From: mailinglist@capitol.hawaii.gov
To: [HSH Testimony](#)
Cc: babyjean@hotmail.com
Subject: Submitted testimony for SB392 on Jan 31, 2015 13:15PM
Date: Thursday, January 29, 2015 1:43:15 PM

SB392

Submitted on: 1/29/2015

Testimony for HSH on Jan 31, 2015 13:15PM in Conference Room 229

Submitted By	Organization	Testifier Position	Present at Hearing
Ronnie Perry	Individual	Support	No

Comments: I STRONGLY SUPPORT this bill. Our tax code is geared towards giving tax breaks to the wealthy while the middle class (what is left of them) and the poor pay most of the taxes. We need affordable housing, and this is one way we can do it. Mahalo, Ronnie Perry

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To: [HSH Testimony](#)
Cc: shannonkona@gmail.com
Subject: Submitted testimony for SB392 on Jan 31, 2015 13:15PM
Date: Thursday, January 29, 2015 10:06:57 PM

SB392

Submitted on: 1/29/2015

Testimony for HSH on Jan 31, 2015 13:15PM in Conference Room 229

Submitted By	Organization	Testifier Position	Present at Hearing
Shannon Rudolph	Individual	Support	No

Comments: Strongly Support. WHY are the poorest resident carrying the highest tax burden? Something is terribly wrong here. I've seen the graph and it's waaay out of whack and not fair to residents on the low & middle of the scale. THIS definitely needs fixing.

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