

Honolulu, Hawaii
March 2, 2018

RE: H.B. No. 1720
H.D. 1

Honorable Scott K. Saiki
Speaker, House of Representatives
Twenty-Ninth State Legislature
Regular Session of 2018
State of Hawaii

Sir:

Your Committee on Finance, to which was referred H.B. No. 1720, H.D. 1, entitled:

"A BILL FOR AN ACT RELATING TO TAXATION,"

begs leave to report as follows:

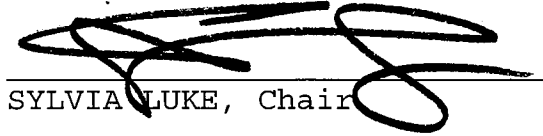
The purpose of this measure is to allow for an income tax deduction for amounts paid by teachers for professional development courses related to the curriculum in which the teacher provides instruction and for books, supplies, computer equipment, software, and supplementary materials used by the teacher in the classroom; provided that a teacher claiming the income tax deduction obtains written certification verifying the expenses paid or incurred and the employment of the teacher from the school.

The Hawaii State Teachers Association, IMUAlliance, Oahu County Committee on Legislative Priorities of the Democratic Party of Hawaii, and a concerned individual supported this measure. The Department of Taxation and Tax Foundation of Hawaii provided comments.

As affirmed by the record of votes of the members of your Committee on Finance that is attached to this report, your Committee is in accord with the intent and purpose of H.B. No. 1720, H.D. 1, and recommends that it pass Third Reading.



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



SYLVIA LUKE, Chair



