

Honolulu, Hawaii

February 14, 2018

RE: H.B. No. 2239
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 Public Safety, to which was referred H.B. No. 2239 entitled:

"A BILL FOR AN ACT RELATING TO TAXATION,"

begs leave to report as follows:

The purpose of this measure is to establish an income tax credit for the purchase of household emergency preparedness supplies.

The Oahu County Committee on Legislative Priorities of the Democratic Party of Hawaii and a concerned individual supported this measure. The Department of Taxation offered comments.

Your Committee has amended this measure by:

- (1) Clarifying the definition of "qualified expenses" to include other necessary emergency supplies;
- (2) Clarifying that the income tax credit be equal to an unspecified percentage of the taxpayer's qualified expenses up to a maximum of \$1,000;
- (3) Clarifying that each taxpayer may claim the income tax credit only once before January 1, 2026;



- (4) Clarifying that the income tax credit be applicable to taxable years beginning after December 31, 2018; and
- (5) Changing its effective date to July 1, 2050, to facilitate further discussion.

As affirmed by the record of votes of the members of your Committee on Public Safety that is attached to this report, your Committee is in accord with the intent and purpose of H.B. No. 2239, as amended herein, and recommends that it pass Second Reading in the form attached hereto as H.B. No. 2239, H.D. 1, and be referred to your Committee on Finance.

Respectfully submitted on
behalf of the members of the
Committee on Public Safety,



GREG TAKAYAMA, Chair



Record of Votes of the Committee on Public Safety

Bill/Resolution No.: <i>HB 2239</i>	Committee Referral: <i>PBS, FIN</i>	Date: <i>2/8/18</i>		
<input type="checkbox"/> The committee is reconsidering its previous decision on the measure.				
The recommendation is to: <input type="checkbox"/> Pass, unamended (as is) <input checked="" type="checkbox"/> Pass, with amendments (HD) <input type="checkbox"/> Hold <input type="checkbox"/> Pass short form bill with HD to recommit for future public hearing (recommit)				
PBS Members	Ayes	Ayes (WR)	Nays	Excused
1. TAKAYAMA, Gregg (C)	✓			
2. GATES, Cedric Asuega (VC)	✓			
3. CREAGAN, Richard P.	✓			
4. DeCOITE, Lynn	✓			
5. ING, Kaniela				✓
6. SAY, Calvin K.Y.	✓			
7. THIELEN, Cynthia	✓			
TOTAL (7)	<i>6</i>			<i>1</i>
The recommendation is: <input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted If joint referral, _____ did not support recommendation. <small>committee acronym(s)</small>				
Vice Chair's or designee's signature: <i>Calvin Say</i>				
Distribution: Original (White) – Committee Duplicate (Yellow) – Chief Clerk's Office Duplicate (Pink) – HMSO				