

Honolulu, Hawaii
February 16, 2018

RE: H.B. No. 2354
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 Education, to which was referred H.B. No. 2354 entitled:

"A BILL FOR AN ACT RELATING TO THE INCOME CHECK-OFF,"

begs leave to report as follows:

The purpose of this measure is to provide an opportunity for the public to increase their support to the Hawaii State Public Library System by making a contribution toward the Libraries Special Fund that is used for the purchase of additional library materials for the Hawaii State Public Library System collection. Specifically, this measure:

- (1) Increases from \$2 to \$4 the amount of authorized income tax check-off that may be designated payable from an individual's state income tax refund to the Libraries Special Fund;
- (2) Permits joint filers the designation of check-off in the amount of \$4 or \$8 to the Libraries Special Fund; and
- (3) Makes the measure effective for taxable years after December 31, 2017.

The Department of Taxation, Hawaii State Public Library System, and Oahu County Committee on Legislative Priorities of the



Democratic Party of Hawaii supported this measure. The Tax Foundation of Hawaii offered comments.

Your Committee has amended this measure by:

- (1) Changing the proposed amount of authorized income tax check-off that may be designated payable from an individual's state income tax refund to the Libraries Special Fund from \$4 to an unspecified amount;
- (2) Changing the proposed amount joint filers are permitted in the designation of check-off to the Libraries Special Fund from \$4 or \$8 to an unspecified amount; and
- (3) Changing the effective date to July 1, 2050.

Should the Committee on Finance deliberate on this measure further, your Committee respectfully requests that it consider increasing from \$2 to \$4 the amount of authorized income tax check-off that may be designated payable from an individual's state income tax refund to the Libraries Special Fund and permitting joint filers the designation of check-off in the amount of \$4 or \$8 to the Libraries Special Fund.

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 H.B. No. 2354, as amended herein, and recommends that it pass Second Reading in the form attached hereto as H.B. No. 2354, H.D. 1, and be referred to your Committee on Finance.

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


JUSTIN H. WOODSON, Chair



