

Honolulu, Hawaii

APR 06 2018

RE: H.B. No. 2672
H.D. 1
S.D. 1

Honorable Ronald D. Kouchi
President of the Senate
Twenty-Ninth State Legislature
Regular Session of 2018
State of Hawaii

Sir:

Your Committee on Ways and Means, to which was referred H.B. No. 2672, H.D. 1, entitled:

"A BILL FOR AN ACT RELATING TO TAXATION,"

begs leave to report as follows:

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

Specifically, the measure:

- (1) Expands eligibility for the low income-household renters' income tax credit based on adjusted gross income and filing status; and
- (2) Amends the definition of "adjusted gross income" to conform to the definition in the Internal Revenue Code.

Your Committee received written comments in support of this measure from the Office of Hawaiian Affairs, Americans for Democratic Action Hawaii, Catholic Charities Hawaii, Hawaii Alliance for Community-Based Economic Development, Hawaii Alliance for Progressive Action, Hawaii Appleseed Center for Law and Economic Justice, IMUAlliance, Hawaiian Community Assets, League of Women Voters Hawaii, LGBT Caucus of the Democratic Party of Hawaii, Oahu County Committee on Legislative Priorities of the



Democratic Party of Hawaii, Parents And Children Together, and eleven individuals.


Your Committee received written comments on this measure from the Department of Taxation and Tax Foundation of Hawaii.

Your Committee finds that expanding the eligibility for the low income-household renters' income tax credit will provide much needed financial relief to low- and moderate- income families in the State.

Your Committee has amended this measure by making technical nonsubstantive changes for the purposes of clarity, consistency, and style.

As affirmed by the record of votes of the members of your Committee on Ways and Means that is attached to this report, your Committee is in accord with the intent and purpose of H.B. No. 2672, H.D. 1, as amended herein, and recommends that it pass Second Reading in the form attached hereto as H.B. No. 2672, H.D. 1, S.D. 1, and be placed on the calendar for Third Reading.

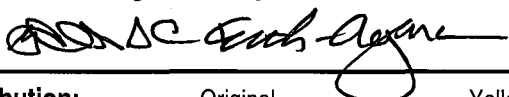
Respectfully submitted on
behalf of the members of the
Committee on Ways and Means,


DONOVAN M. DELA CRUZ, Chair



The Senate
 Twenty-Ninth Legislature
 State of Hawai'i

Record of Votes
Committee on Ways and Means
WAM

Bill / Resolution No.:* HB 2672 HD1	Committee Referral: WAM	Date: 4/5/18		
<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 type="checkbox"/> Pass, unamended 2312 <input checked="" type="checkbox"/> Pass, with amendments 2311 <input type="checkbox"/> Hold 2310 <input type="checkbox"/> Recommit 2313				
Members	Aye	Aye (WR)	Nay	Excused
DELA CRUZ, Donovan M. (C)	X			
KEITH-AGARAN, Gilbert S.C. (VC)	X			
ENGLISH, J. Kalani	X			
GALUTERIA, Brickwood				X
HARIMOTO, Breene				X
INOUYE, Lorraine R.				X
KAHELE, Kaiali'i	X			
KIDANI, Michelle N.	X			
RIVIERE, Gil	X			
SHIMABUKURO, Maile S.L.	X			
WAKAI, Glenn	X			
TOTAL	8	0	0	3
Recommendation: <input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted				
Chair's or Designee's Signature: 				
Distribution: Original Yellow Pink Goldenrod File with Committee Report Clerk's Office Drafting Agency Committee File Copy				

*Only one measure per Record of Votes