

STAND. COM. REP. NO.

1735

Honolulu, Hawaii

APR 02 2019

RE: H.B. No. 1193

S.D. 1

Honorable Ronald D. Kouchi
President of the Senate
Thirtieth State Legislature
Regular Session of 2019
State of Hawaii

Sir:

Your Committee on Ways and Means, to which was referred H.B. No. 1193 entitled:

"A BILL FOR AN ACT RELATING TO TAXATION,"

begs leave to report as follows:

The purpose and intent of this measure is to offset the cost of caring for dependents by increasing the dependent care tax credit.

Your Committee received testimony in support of this measure from the American Association of University Women of Hawaii, LGBT Caucus of the Democratic Party of Hawaii, Pride at Work Hawaii, Hawaiian Community Assets, Americans for Democratic Action, Catholic Charities Hawaii, Hawaii Appleseed Center for Law and Economic Justice, Hawaii Children's Action Network, Early Childhood Action Strategy, and numerous individuals.

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

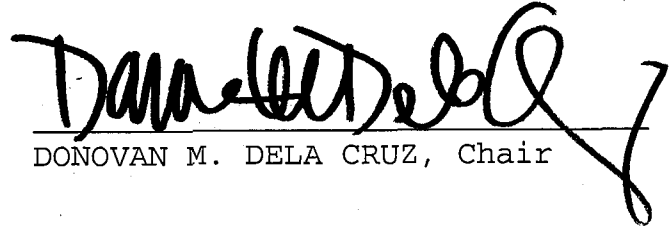
Your Committee finds that this measure will increase the amount of the dependent care tax credit that working families in the State may claim, thereby reducing the economic burden of child and dependent care costs incurred by Hawaii's working families.



Your Committee has amended this measure by changing the effective date to July 1, 2050, to facilitate further discussion on the measure.

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. 1193, as amended herein, and recommends that it pass Second Reading in the form attached hereto as H.B. No. 1193, 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



