

---

---

A BILL FOR AN ACT

RELATING TO TAXATION.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF HAWAII:

1 SECTION 1. Section 235-55.85, Hawaii Revised Statutes, is  
2 amended by amending subsection (b) to read as follows:

3 "(b) Each individual taxpayer may claim a refundable  
4 food/excise tax credit multiplied by the number of qualified  
5 exemptions to which the taxpayer is entitled in accordance with  
6 the table below; provided that a husband and wife filing  
7 separate tax returns for a taxable year for which a joint return  
8 could have been filed by them shall claim only the tax credit to  
9 which they would have been entitled had a joint return been  
10 filed.

| 11 | Adjusted gross income                        | Credit per exemption            |
|----|--|---------------------------------|
| 12 | for taxpayers filing                         |                                 |
| 13 | a single return                              |                                 |
| 14 | Under [ <del>\$5,000</del> ] <u>\$20,000</u> | <del>[\$110]</del> <u>\$330</u> |
| 15 | <del>[\$5,000]</del> <u>\$20,000</u> under   | <del>[\$100]</del> <u>\$300</u> |
| 16 | <del>[\$10,000]</del> <u>\$30,000</u>        |                                 |
| 17 | <del>[\$10,000]</del> <u>\$30,000</u> under  | <del>[\$85]</del> <u>\$255</u>  |



# H.B. NO. 1827

|    |  |                                 |
|----|--|---------------------------------|
| 1  | <del>[\$15,000]</del> <u>\$40,000</u>          |                                 |
| 2  | <del>[\$15,000]</del> <u>\$40,000</u> under    | <del>[\$70]</del> <u>\$210</u>  |
| 3  | <del>[\$20,000]</del> <u>\$50,000</u>          |                                 |
| 4  | <del>[\$20,000]</del> <u>\$50,000</u> under    | <del>[\$55]</del> <u>\$165</u>  |
| 5  | <del>[\$30,000]</del> <u>\$60,000</u>          |                                 |
| 6  | <del>[\$30,000]</del> <u>\$60,000</u> and over | \$ 0.                           |
| 7  | Adjusted gross income                          | Credit per exemption            |
| 8  | for heads of household,                        |                                 |
| 9  | married individuals filing                     |                                 |
| 10 | separate returns, and                          |                                 |
| 11 | married couples filing                         |                                 |
| 12 | joint returns                                  |                                 |
| 13 | Under <del>[\$5,000]</del> <u>\$40,000</u>     | <del>[\$110]</del> <u>\$330</u> |
| 14 | <del>[\$5,000]</del> <u>\$40,000</u> under     | <del>[\$100]</del> <u>\$300</u> |
| 15 | <del>[\$10,000]</del> <u>\$60,000</u>          |                                 |
| 16 | <del>[\$10,000]</del> <u>\$60,000</u> under    | <del>[\$85]</del> <u>\$255</u>  |
| 17 | <del>[\$15,000]</del> <u>\$80,000</u>          |                                 |
| 18 | <del>[\$15,000]</del> <u>\$80,000</u> under    | <del>[\$70]</del> <u>\$210</u>  |
| 19 | <del>[\$20,000]</del> <u>\$100,000</u>         |                                 |
| 20 | <del>[\$20,000]</del> <u>\$100,000</u> under   | <del>[\$55]</del> <u>\$165</u>  |
| 21 | <del>[\$30,000]</del> <u>\$120,000</u>         |                                 |



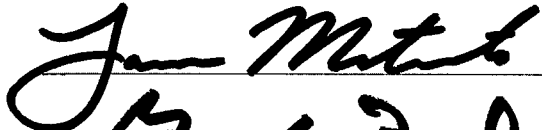




|   |   |                                |
|---|---|--------------------------------|
| 1 | <del>[\$30,000]</del> <u>\$120,000</u> under    | <del>[\$45]</del> <u>\$135</u> |
| 2 | <del>[\$40,000]</del> <u>\$140,000</u>          |                                |
| 3 | <del>[\$40,000]</del> <u>\$140,000</u> under    | <del>[\$35]</del> <u>\$105</u> |
| 4 | <del>[\$50,000]</del> <u>\$160,000</u>          |                                |
| 5 | <del>[\$50,000]</del> <u>\$160,000</u> and over | \$ 0."                         |

6 SECTION 2. Statutory material to be repealed is bracketed  
7 and stricken. New statutory material is underscored.

8 SECTION 3. This Act, upon its approval, shall apply to  
9 taxable years beginning after December 31, 2019.

10

INTRODUCED BY:

JAN 16 2020



# H.B. NO. 1827

**Report Title:**

Tax Credits; Refundable Food/Excise Tax Credit

**Description:**

Increases the allowable amount and amends the income brackets of the refundable food/excise tax credit.

*The summary description of legislation appearing on this page is for informational purposes only and is not legislation or evidence of legislative intent.*

