
A BILL FOR AN ACT

RELATING TO CHILD SAFETY.

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

1 SECTION 1. Chapter 235, Hawaii Revised Statutes, is
2 amended by adding a new section to be appropriately designated
3 and to read as follows:

4 "§235- Car seat program; income tax credit. (a) There
5 shall be allowed to each qualified taxpayer subject to the tax
6 imposed under this chapter, a car seat program income tax credit
7 that shall be deductible from the taxpayer's net income tax
8 liability, if any, imposed by this chapter for the taxable year
9 in which the credit is properly claimed.

10 (b) In the case of a partnership, S corporation, estate,
11 or trust, the tax credit allowable is for qualified expenses
12 incurred by the entity for the taxable year. The expenses upon
13 which the tax credit is computed shall be determined at the
14 entity level. Distribution and share of credit shall be
15 determined by rule.



1 (c) The car seat program income tax credit shall be equal
2 to the qualified expenses of the qualified taxpayer, up to a
3 maximum of \$.

4 (d) The director of taxation:

5 (1) Shall prepare any forms that may be necessary to claim
6 a tax credit under this section;

7 (2) May require the taxpayer to furnish reasonable
8 information to ascertain the validity of the claim for
9 the tax credit made under this section; and

10 (3) May adopt rules under chapter 91 necessary to
11 effectuate the purposes of this section.

12 (e) If the tax credit under this section exceeds the
13 taxpayer's income tax liability, the excess of the credit over
14 liability may be used as a credit against the taxpayer's income
15 tax liability in subsequent years until exhausted. All claims
16 for the tax credit under this section, including amended claims,
17 shall be filed on or before the end of the twelfth month
18 following the close of the taxable year for which the credit may
19 be claimed. Failure to comply with the foregoing provision
20 shall constitute a waiver of the right to claim the credit.

21 (f) As used in this section:



1 "Qualified expenses" means expenses directly incurred by a
2 qualified taxpayer to establish and operate a program that
3 allows a passenger to request a vehicle equipped with a child
4 passenger restraint system that meets federal motor vehicle
5 safety standards at the time of its manufacture.

6 "Qualified taxpayer" means:

7 (1) A transportation network company; or

8 (2) The owner or operator of a taxicab.

9 "Taxicab" has the same meaning as in section 269-1.

10 "Transportation network company" has the same meaning as in
11 section 431:10C-701."

12 SECTION 2. Section 235-15, Hawaii Revised Statutes, is
13 amended by amending subsection (b) to read as follows:

14 "(b) The tax credit shall be [~~\$25; provided that the~~
15 ~~taxpayer purchases one or more~~] \$ _____ for each new child
16 passenger restraint [~~systems~~] system purchased by the taxpayer
17 in the tax year for which the credit is properly claimed; [~~and~~]
18 provided that [~~such~~] the restraint system can be shown to be in
19 substantial conformity with specifications for [~~such~~] any
20 restraint systems set forth by the federal motor vehicle safety



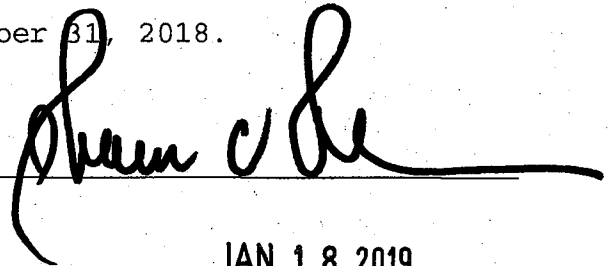
1 standards [~~which~~] that were in effect at the time of [~~such~~] the
2 purchase."

3 SECTION 3. Statutory material to be repealed is bracketed
4 and stricken. New statutory material is underscored.

5 SECTION 4. This Act, upon its approval, shall apply to
6 taxable years beginning after December 31, 2018.

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INTRODUCED BY:



JAN 18 2019



H.B. NO. 044

Report Title:

Transportation Network Companies; Taxicabs; Child Passenger Restraint Systems; Income Tax Credits

Description:

Establishes an income tax credit for transportation network companies or taxicab operators that establish a car seat program in Hawaii. Increases the child passenger restraint system tax credit.

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