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# A BILL FOR AN ACT

RELATING TO TAXATION.

**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- Personal emergency response system; income tax  
5 credit. (a) There shall be allowed to each taxpayer subject to  
6 the tax imposed by this chapter, a tax credit for the purchase  
7 of a personal emergency response system; provided that the  
8 taxpayer shall have an adjusted gross income of less than  
9 \$45,000.  
10           (b) The amount of the credit shall be equal to  
11 \$ . Tax credits that exceed the taxpayer's income tax  
12 liability may be used as a credit against the taxpayer's income  
13 tax liability in subsequent years until exhausted; provided that  
14 in no taxable year shall the total amount of tax credits claimed  
15 under this section exceed \$ .  
16           (c) All claims, including any amended claims, for tax  
17 credits under this section shall be filed on or before the end



1 of the twelfth month following the close of the taxable year for  
2 which the credit may be claimed. Failure to comply with the  
3 foregoing provision shall constitute a waiver of the right to  
4 claim the credit.

- 5 (d) The director of taxation:
  - 6 (1) Shall prepare any forms that may be necessary to claim
  - 7 a tax credit under this section;
  - 8 (2) May require the taxpayer to furnish reasonable
  - 9 information to ascertain the validity of the claim for
  - 10 the tax credit made under this section; and
  - 11 (3) May adopt rules under chapter 91 necessary to
  - 12 effectuate the purposes of this section.

13 (e) As used in this section, "personal emergency response  
14 system" means an alarm system designed to permit the user to  
15 signal the occurrence of a medical or personal emergency to  
16 alert a provider."

17 SECTION 2. New statutory material is underscored.

18 SECTION 3. This Act, upon its approval, shall apply to  
19 taxable years beginning after December 31, 2018.



**Report Title:**

Income Tax Credit; Personal Emergency Response System

**Description:**

Establishes a non-refundable tax credit for the purchase of a personal emergency response system, under certain conditions.  
(Proposed SD1)

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

