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# A BILL FOR AN ACT

RELATING TO THE LOW-INCOME HOUSEHOLD RENTERS CREDIT.

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

1           SECTION 1. Section 235-55.7, Hawaii Revised Statutes, is  
2 amended by amending subsection (c) to read as follows:  
3           "(c) Each taxpayer who is a:  
4           (1) Single filer with an adjusted gross income of less  
5           than \$30,000;  
6           (2) Married filer filing separately with an adjusted gross  
7           income of less than \$30,000;  
8           (3) Head of household filer with an adjusted gross income  
9           of less than \$45,000; or  
10          (4) Joint filer with an adjusted gross income of less than  
11          \$75,000  
12 and who has paid more than \$1,000 in rent during the taxable  
13 year for which the credit is claimed may claim a tax credit of  
14 [~~\$50~~] \$150 multiplied by the number of qualified exemptions to  
15 which the taxpayer is entitled; provided each taxpayer sixty-  
16 five years of age or over may claim double the tax credit; and  
17 provided that a resident individual who has no income or no



1 income taxable under this chapter may also claim the tax credit  
2 as set forth in this section."

3 SECTION 2. Statutory material to be repealed is bracketed  
4 and stricken. New statutory material is underscored.

5 SECTION 3. This Act shall take effect on July 1, 2050, and  
6 shall apply to taxable years beginning after December 31, 2019.



S.B. NO. 885  
S.D. 1

**Report Title:**

Income Tax Credit; Low-income Household Renters Credit

**Description:**

Adjusts the low-income household renters credit by increasing the maximum value of the credit amount to \$150 per qualified exemption for households, and adjusting the income threshold amounts based on filing status. Effective 7/1/2050. (SD1)

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