

MAR 0 6 2020

---

---

# SENATE RESOLUTION

REQUESTING THE DEPARTMENT OF TAXATION TO CONDUCT A REVENUE LOSS ANALYSIS OF MEDICAL AND GROCERY EXCISE TAX EXEMPTIONS FOR RETIRED SENIOR CITIZENS AGED SIXTY YEARS AND OLDER.

1           WHEREAS, many retired senior citizens aged sixty years and  
2 older live on fixed incomes and must live on a tight budget,  
3 requiring that the purchase of discretionary goods or services  
4 be limited or curtailed; and

5  
6           WHEREAS, expenses that cannot be easily limited or  
7 curtailed include groceries and medical services; and

8  
9           WHEREAS, the gap between the costs of these expenses and  
10 the fixed incomes of retired senior citizens tend to widen over  
11 time, making it increasingly difficult for a retired senior  
12 citizen to budget accordingly; and

13  
14           WHEREAS, proactive measures must be taken so that retired  
15 senior citizens can maintain a reasonable quality of life and  
16 afford the increasing costs of groceries and medical services;  
17 now, therefore,

18  
19           BE IT RESOLVED by the Senate of the Thirtieth Legislature  
20 of the State of Hawaii, Regular Session of 2020, that the  
21 Department of Taxation is requested to conduct a revenue loss  
22 analysis of medical and grocery excise tax exemptions for  
23 retired senior citizens aged sixty years and older; and

24  
25           BE IT FURTHER RESOLVED that the Department of Taxation is  
26 requested to submit a report of its findings and  
27 recommendations, including any proposed legislation to implement  
28 the general excise tax exemption, to the Legislature no later  
29 than twenty days prior to the convening of the Regular Session  
30 of 2021; and



# S.R. NO. 146

1 BE IT FURTHER RESOLVED that a certified copy of this  
2 Resolution be transmitted to the Director of Taxation.  
3  
4  
5

OFFERED BY: Kurt Favelle

Anna Mercedes Kim

[Signature]  
Anna Kim

Karl N. N. N.

Clarena K. Nishikawa

