

STAND. COM. REP. NO.

810

Honolulu, Hawaii

February 20, 2019

RE: H.B. No. 1193

Honorable Scott K. Saiki
Speaker, House of Representatives
Thirtieth State Legislature
Regular Session of 2019
State of Hawaii

Sir:

Your Committee on Finance, to which was referred H.B. No. 1193 entitled:

"A BILL FOR AN ACT RELATING TO TAXATION,"

begs leave to report as follows:

The purpose of this measure is to amend the income tax credit for expenses for household and dependent care services necessary for gainful employment by changing the taxpayer's applicable percentage of employment-related expenses that constitutes the tax credit and the dollar cap amount on the credit.

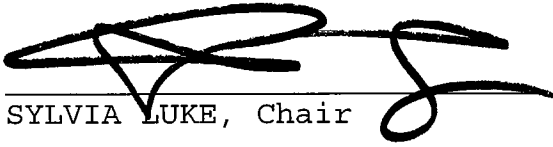
The Hawaii Appleseed Center for Law and Economic Justice, Americans for Democratic Action Hawai'i, LGBT Caucus of the Democratic Party of Hawaii, O'ahu County Committee on Legislative Priorities of the Democratic Party of Hawai'i, Hawaii Children's Action Network, and one concerned individual supported this measure. The Department of Taxation and Tax Foundation of Hawaii provided comments.

As affirmed by the record of votes of the members of your Committee on Finance that is attached to this report, your Committee is in accord with the intent and purpose of H.B. No. 1193 and recommends that it pass Second Reading and be placed on the calendar for Third Reading.

HB1193 HSCR FIN HMS 2019-1940



Respectfully submitted on
behalf of the members of the
Committee on Finance,



SYLVIA LUKE, Chair



