

STAND. COM. REP. NO.

2442

Honolulu, Hawaii

FEB 10 2020

RE: S.B. No. 2283

Honorable Ronald D. Kouchi
President of the Senate
Thirtieth State Legislature
Regular Session of 2020
State of Hawaii

Sir:

Your Committee on Human Services, to which was referred S.B. No. 2283 entitled:

"A BILL FOR AN ACT RELATING TO TAXATION,"

begs leave to report as follows:

The purpose and intent of this measure is to establish a child-care expense refundable tax credit that is equal to an unspecified percent of the amount the taxpayer spent on eligible child-care expenses during that taxable year.

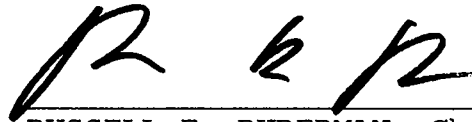
Your Committee received testimony in support of this measure from the Early Childhood Action Strategy and one individual. Your Committee received comments on this measure from the Department of Taxation, Office of the Auditor, Hawaii Children's Action Network, and Tax Foundation of Hawaii.

Your Committee finds that the cost of raising a child in Hawaii is much higher than the national average due to the cost of child care in Hawaii and because, when adjusted for cost of living, wages in Hawaii are amongst the lowest in the nation. Your Committee further finds that the federal child tax credit enacted twenty years ago has been shown to be an effective tool to address poverty and assist lower income families and that a similar state tax credit would provide valuable financial relief for local families.



As affirmed by the record of votes of the members of your Committee on Human Services that is attached to this report, your Committee is in accord with the intent and purpose of S.B. No. 2283 and recommends that it pass Second Reading and be referred to your Committee on Ways and Means.

Respectfully submitted on
behalf of the members of the
Committee on Human Services,



RUSSELL E. RUDERMAN, Chair



The Senate
Thirtieth Legislature
State of Hawai'i

Record of Votes
Committee on Human Services
HMS

Bill / Resolution No.:* SB 2283	Committee Referral: HMS, WAM	Date: 1/31/20		
<input type="checkbox"/> The Committee is reconsidering its previous decision on this measure. If so, then the previous decision was to: _____				
The Recommendation is: <input checked="" type="checkbox"/> Pass, unamended 2312 <input type="checkbox"/> Pass, with amendments 2311 <input type="checkbox"/> Hold 2310 <input type="checkbox"/> Recommit 2313				
Members	Aye	Aye (WR)	Nay	Excused
RUDERMAN, Russell E. (C)	✓			
RHOADS, Karl (VC)	✓			
IHARA, Jr., Les	✓			
RIVIERE, Gil	✓			
FEVELLA, Kurt				✓
TOTAL	4	0	0	1
Recommendation: <input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted				
Chair's or Designee's Signature: Karl Rhoads				
Distribution: Original Yellow Pink Goldenrod File with Committee Report Clerk's Office Drafting Agency Committee File Copy				

*Only one measure per Record of Votes