

CONFERENCE COMMITTEE REP. NO.

124

Honolulu, Hawaii

APR 23 , 2021

RE: H.B. No. 80  
H.D. 1  
S.D. 1  
C.D. 1

Honorable Scott K. Saiki  
Speaker, House of Representatives  
Thirty-First State Legislature  
Regular Session of 2021  
State of Hawaii

Honorable Ronald D. Kouchi  
President of the Senate  
Thirty-First State Legislature  
Regular Session of 2021  
State of Hawaii

Sirs:

Your Committee on Conference on the disagreeing vote of the House of Representatives to the amendments proposed by the Senate in H.B. No. 80, H.D. 1, S.D. 1, entitled:

"A BILL FOR AN ACT RELATING TO THE LOW-INCOME HOUSING TAX CREDIT,"

having met, and after full and free discussion, has agreed to recommend and does recommend to the respective Houses the final passage of this bill in an amended form.

The purpose of this measure is to amend the Low-Income Housing Tax Credit by:

- (1) Allowing the tax credit to be allocated by a partnership or limited liability company in any manner agreed to by the partners or members, regardless of whether an individual or entity receiving the tax credit is deemed to be a partner or member for federal income tax purposes;

2021-3187 HB80 CD1 HCCR HMSO



- (2) Requiring claims for the tax credit to include an Internal Revenue Service Form 8609;
- (3) Specifying the application of certain tax provisions with respect to qualified low-income buildings placed in service after December 31, 2020; and
- (4) Extending the sunset date of Act 129, Session Laws of Hawaii 2016, from December 31, 2021, to December 31, 2027.

Your Committee on Conference has amended this measure by:

- (1) Deleting language stating that the intent of the measure is not to jeopardize the receipt of any federal aid;
- (2) Deleting severability language;
- (3) Changing the effective date to July 1, 2021; and
- (4) Making technical, nonsubstantive amendments for the purposes of clarity, consistency, and style.

As affirmed by the record of votes of the managers of your Committee on Conference that is attached to this report, your Committee on Conference is in accord with the intent and purpose of H.B. No. 80, H.D. 1, S.D. 1, as amended herein, and recommends that it pass Final Reading in the form attached hereto as H.B. No. 80, H.D. 1, S.D. 1, C.D. 1.



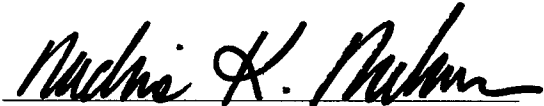
Respectfully submitted on behalf  
of the managers:

ON THE PART OF THE SENATE



SHARON MORIWAKI  
Chair

ON THE PART OF THE HOUSE



NADINE K. NAKAMURA  
Co-Chair

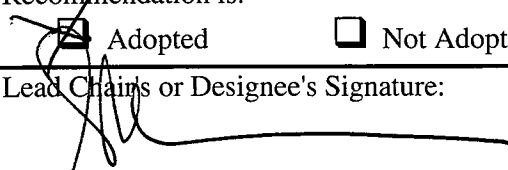
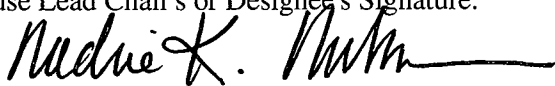


SCOTT Y. NISHIMOTO  
Co-Chair



**Hawaii State Legislature**  
**Record of Votes of a**  
**Conference Committee**

**CCR 124**

Bill / Concurrent Resolution No.: <b>HB 80, HD 1, SD 1</b>					Date/Time: <b>4/22/2021 3:50 P.M.</b>						
<input checked="" type="checkbox"/> The recommendation of the House and Senate managers is to pass with amendments (CD).											
<input type="checkbox"/> The Committee is reconsidering its previous decision.											
<input type="checkbox"/> The recommendation of the Senate Manager(s) is to AGREE to the House amendments made to the Senate Measure					<input type="checkbox"/> The recommendation of the House Manager(s) is to AGREE to the Senate amendments made to the House Measure.						
Senate Managers		A	WR	N	E	House Managers		A	WR	N	E
MORIWAKI, Sharon Y., Chr.		✓				NAKAMURA, Nadine K., Co-Chr.		✓			
SHIMABUKURO, Maile S.L.		✓				NISHIMOTO, Scott Y., Co-Chr.		✓			
TANIGUCHI, Brian T.		✓				HASHIMOTO, Troy N.		✓			
FEVELLA, Kurt			✓			TAKUMI, Roy M.		✓			
						MCDERMOTT, Bob		✓			
<b>TOTAL</b>		<b>3</b>	<b>1</b>			<b>TOTAL</b>		<b>5</b>			
A = Aye		WR = Aye with Reservations			N = Nay		E = Excused				
Senate Recommendation is:						House Recommendation is:					
<input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted						<input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted					
Senate Lead Chair's or Designee's Signature:						House Lead Chair's or Designee's Signature:					
											
<b>Distribution:</b>		<b>Original</b>	<b>Yellow</b>	<b>Pink</b>	<b>Goldenrod</b>						
		File with Conference Committee Report	House Clerk's Office	Senate Clerk's Office	Drafting Agency						