

JAN 21 2022

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# A BILL FOR AN ACT

RELATING TO REFUNDABLE FOOD/EXCISE TAX CREDIT FOR SENIORS.

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

1       SECTION 1. The purpose of this Act is to allow individual  
2 taxpayers who are sixty-five years of age or older to claim an  
3 additional exemption for purposes of the refundable food/excise  
4 tax credit established under section 235-55.85, Hawaii Revised  
5 Statutes, thereby doubling the credit amount and providing a  
6 larger subsidy for general excise taxes paid on food purchases  
7 by lower-income seniors.

8       SECTION 2. Section 235-55.85, Hawaii Revised Statutes, is  
9 amended by amending subsection (c) to read as follows:

10       "(c). For the purposes of this section, a qualified  
11 exemption is defined to include those exemptions permitted under  
12 this chapter; ~~[provided that no additional exemption may be~~  
13 ~~claimed by a taxpayer who is sixty-five years of age or older;]~~  
14 provided that a person for whom exemption is claimed has been  
15 physically present in the State for more than nine months during  
16 the taxable year; and provided further that multiple exemptions  
17 shall not be granted because of deficiencies in vision or



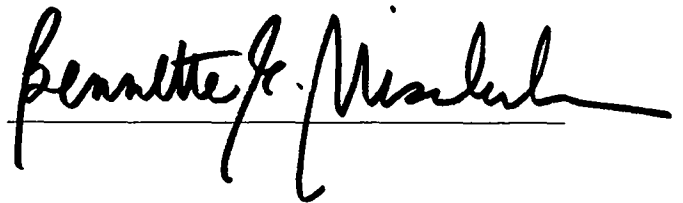
# S.B. NO. 2691

1 hearing, or other disability. For purposes of claiming this  
2 credit only, a minor child receiving support from the department  
3 of human services of the State, social security survivor's  
4 benefits, and the like, may be considered a dependent and a  
5 qualified exemption of the parent or guardian."

6 SECTION 3. Statutory material to be repealed is bracketed  
7 and stricken.

8 SECTION 4. This Act shall take effect upon its approval;  
9 and shall apply to taxable years beginning after December 31,  
10 2021.

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INTRODUCED BY:

A handwritten signature in black ink, appearing to read "Bennett J. Mischel", is written over a horizontal line.

# S.B. NO. 2691

**Report Title:**

Refundable Food/Excise Tax Credit; Seniors with Fixed Income

**Description:**

Allows individual taxpayers sixty-five years of age or older with lower incomes to claim an additional exemption for purposes of the food/excise tax credit thereby providing relief from the general excise tax on food purchases.

*The summary description of legislation appearing on this page is for informational purposes only and is not legislation or evidence of legislative intent.*

