

Honolulu, Hawaii  
**FEB 09** , 2022

RE: H.B. No. 2437

Honorable Scott K. Saiki  
Speaker, House of Representatives  
Thirty-First State Legislature  
Regular Session of 2022  
State of Hawaii

Sir:

Your Committee on Economic Development, to which was referred  
H.B. No. 2437 entitled:

"A BILL FOR AN ACT RELATING TO TAXATION,"

begs leave to report as follows:

The purpose of this measure is to establish an income tax  
credit for physicians, osteopathic physicians, and nurses who are  
licensed and actively practicing in the State.

Your Committee received testimony in support of this measure  
from the Hawaii-American Nurses Association, Hawaii Nurses  
Association - OPEIU Local 50, and two individuals. Your Committee  
received testimony in opposition to this measure from two  
individuals. Your Committee received comments on this measure  
from the Department of Taxation, Department of Budget and Finance,  
Hawai'i State Center for Nursing, and Tax Foundation of Hawaii.

Your Committee finds that in Hawaii, health care  
professionals are in high demand yet low supply, particularly on  
the neighbor islands and in rural and medically underserved areas.  
Supporting physicians and nurses through income tax credits, such  
as the one proposed by this measure, is a potential solution that  
could improve recruitment and retention of needed health care  
professionals in the State.



As affirmed by the record of votes of the members of your Committee on Economic Development that is attached to this report, your Committee is in accord with the intent and purpose of H.B. No. 2437 and recommends that it pass Second Reading and be referred to your Committee on Health, Human Services, & Homelessness.

Respectfully submitted on  
behalf of the members of the  
Committee on Economic  
Development,



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SEAN QUINLAN, Chair



