

STAND. COM. REP. NO.

1159

Honolulu, Hawaii

MAR 03

, 2023

RE: H.B. No. 610

H.D. 2

Honorable Scott K. Saiki
Speaker, House of Representatives
Thirty-Second State Legislature
Regular Session of 2023
State of Hawaii

Sir:

Your Committee on Finance, to which was referred H.B. No. 610, H.D. 1, entitled:

"A BILL FOR AN ACT RELATING TO TAXATION,"

begs leave to report as follows:

The purpose of this measure is to establish a farm workforce retention tax credit for farm employers or owners of farm employers who employ eligible farm employees.

Your Committee received testimony in support of this measure from the Ulupono Initiative, Hawai'i Farm Bureau, Hawai'i Farmers Union United, Maui Chamber of Commerce, and one individual. Your Committee received comments on this measure from the Department of Agriculture, Department of Taxation, and Tax Foundation of Hawaii.

Your Committee has amended this measure by:

- (1) Changing the amounts of the tax credit to unspecified amounts; and
- (2) Making a technical, nonsubstantive amendment for the purposes of clarity, consistency, and style.

As affirmed by the record of votes of the members of your Committee on Finance that is attached to this report, your

2023-2350 HB610 HD2 HSCR HMSO



Committee is in accord with the intent and purpose of H.B. No. 610, H.D. 1, as amended herein, and recommends that it pass Third Reading in the form attached hereto as H.B. No. 610, H.D. 2.

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



KYLE T. YAMASHITA, Chair



Record of Votes of the Committee on Finance

Bill/Resolution No.: HB 610 HDI	Committee Referral: AGR, FIN	Date: 3/1/23		
<input type="checkbox"/> The committee is reconsidering its previous decision on the measure.				
The recommendation is to: <input type="checkbox"/> Pass, unamended (as is) <input checked="" type="checkbox"/> Pass, with amendments (HD) <input type="checkbox"/> Hold <input type="checkbox"/> Pass short form bill with HD to recommit for future public hearing (recommit)				
FIN Members	Ayes	Ayes (WR)	Nays	Excused
1. YAMASHITA, Kyle T. (C)	✓			
2. KITAGAWA, Lisa (VC)	✓			
3. AIU, Micah P.K.	✓			
4. CHUN, Cory M.	✓			
5. COCHRAN, Elle	✓			
6. GARRETT, Andrew Takuya	✓			
7. KAHALOA, Kirstin	✓			
8. KILA, Darius K.	✓			
9. KOBAYASHI, Bertrand	✓			
10. LAMOSAO, Rachele F.	✓			
11. MORIKAWA, Dee	✓			
12. NISHIMOTO, Scott Y.	✓			
13. POEPOE, Mahina	✓			
14. TAKENOUCHE, Jenna	✓			
15. ALCOS III, David				✓
16. WARD, Gene	✓			
TOTAL (16)	15	0	0	1
The recommendation is: <input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted If joint referral, _____ did not support recommendation. committee acronym(s)				
Vice Chair's or designee's signature: <u><i>[Signature]</i></u>				
Distribution: Original (White) – Committee Duplicate (Yellow) – Chief Clerk's Office Duplicate (Pink) – HMSO				