

Honolulu, Hawaii

**MAR 01**, 2024

RE: H.B. No. 1652  
H.D. 1

Honorable Scott K. Saiki  
Speaker, House of Representatives  
Thirty-Second State Legislature  
Regular Session of 2024  
State of Hawaii

Sir:

Your Committee on Finance, to which was referred H.B. No. 1652, H.D. 1, entitled:

"A BILL FOR AN ACT RELATING TO TAX CREDITS,"

begs leave to report as follows:

The purpose of this measure is to establish a state income tax credit for qualified expenses incurred by teachers and other school personnel employed by the Department of Education, a public charter school, the Hawaii State Public Library System, or as part of a Head Start program in a school.

Your Committee received testimony in support of this measure from the Department of Education; Executive Office on Early Learning; State Public Charter School Commission; Hawai'i State Teachers Association; and Democratic Party of Hawai'i Education Caucus. Your Committee received comments on this measure from the Department of Taxation; Hawaii State Public Library System; and Tax Foundation of Hawaii.

As affirmed by the record of votes of the members of your Committee on Finance that is attached to this report, your Committee is in accord with the intent and purpose of H.B. No. 1652, H.D. 1, and recommends that it pass Third Reading.



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



---

KYLE T. YAMASHITA, Chair



