

EXECUTIVE CHAMBERS  
KE KE'ENA O KE KIA'ĀINA

JOSH GREEN, M.D.  
GOVERNOR  
KE KIA'ĀINA

**House Committee on Finance**

Monday, February 26, 2024

10:00 a.m.

State Capitol, Conference Room 308 and Videoconference

**In Support of Intent**

**H.B. No. 1776 H.D. 1 Relating to the Household and Dependent Care Services Tax Credit**

Chair Yamashita, Vice Chair Kitagawa, and members of the House Committee on Finance:

The Office of the Governor supports the intent of H.B. No. 1776 H.D. 1, Relating to the Household and Dependent Care Services Tax Credit. This bill increases the taxpayer's applicable percentage of employment-related expenses that may be claimed for the household and dependent care services tax credit for five years. Sunsets June 30, 2029.

The Governor is in strong support of proposals that would be directed at helping Asset Limited, Income Constrained, Employed (ALICE) households. With our recent rises in inflation many families are struggling. As such, the relief proposed in this bill would be a welcome approach.

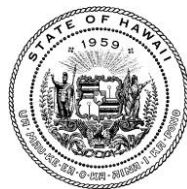
The Office of the Governor prefers the language on H.B. No. 2404 (administration bill) Relating to Income Tax as we feel the administration bill is more comprehensive and extensive. H.B. No. 2404 will not only provide support for working families paying for daycare, babysitting, summer camps, after-school care, and dependent care and provide relief for working families and help reduce the choice families may face in deciding whether to start a family or invest in a career, but H.B. 2404 provides a one-time adjustment to tax brackets to offset inflation.

Hawaii has the highest cost of living in the country at nearly twice the national average and our high cost of living is hurting families and individuals and our community well-being. The high cost of living in the State has made it extremely difficult for working families to afford necessities.

Thank you for the opportunity to provide testimony on this measure.

JOSH GREEN M.D.  
GOVERNOR

SYLVIA LUKE  
LT. GOVERNOR



GARY S. SUGANUMA  
DIRECTOR

KRISTEN M.R. SAKAMOTO  
DEPUTY DIRECTOR

STATE OF HAWAII  
**DEPARTMENT OF TAXATION**

Ka 'Oihana 'Auhau  
P.O. BOX 259

HONOLULU, HAWAII 96809  
PHONE NO: (808) 587-1540  
FAX NO: (808) 587-1560

**TESTIMONY OF  
GARY S. SUGANUMA, DIRECTOR OF TAXATION**

**TESTIMONY ON THE FOLLOWING MEASURE:**

H.B. No. 1776, H.D. 1, Relating to the Household and Dependent Care Services Tax Credit.

**BEFORE THE:**

House Committee on Finance

**DATE:** Monday, February 26, 2024

**TIME:** 10:00 a.m.

**LOCATION:** State Capitol, Room 308

Chair Yamashita, Vice-Chair Kitagawa, and Members of the Committee:

The Department of Taxation ("Department") offers the following comments regarding H.B. 1776, H.D. 1, for your consideration.

H.B. 1776, H.D. 1, amends the household and dependent care services tax credit under section 235-55.6, Hawaii Revised Statutes (HRS), by increasing the applicable percentage of employment-related expenses that may be claimed by taxpayers for credit purposes. The current applicable percentages based on income brackets would be replaced with a set percentage of fifty percent, to be reduced by one percentage point for every \$3,000 (or fraction thereof) that the taxpayer's income exceeds the threshold amount of \$150,000. The bill also empowers the Director of Taxation to annually recompute the threshold amount using a new "cost-of-living adjustment factor," and adds a definition of that term to section 235-1, HRS. The new cost-of-living adjustment factor will be calculated by adding 1.0 to the percentage change in the Consumer Price Index published annually by the U.S. Department of Labor.

The bill also adds a provision to the credit instituting disallowance periods of ten taxable years for an administrative or judicial decision that the taxpayer's claim was fraudulent, and two taxable years for an administrative or judicial decision to disallow the taxpayer's claim for credit. This measure has a defective effective date of July 1,

3000 and would apply to taxable years beginning after December 31, 2023, and repeal on June 30, 2029.

The Department appreciates the Committee on Human Services' adoption of the Department's suggested edits to the "cost-of-living adjustment factor" definition and the recalculation language found in 235-55.6(a)(3)(B).

The Department notes that if the Legislature wishes to expand the household and dependent care services tax credit, the Department prefers the more comprehensive changes proposed by H.B. 2404, an Administration measure.

The Department further notes that if a functional effective date is inserted into the bill, the Department would be able to administer the changes in this bill for taxable years beginning after December 31, 2023.

Finally, the Department estimates a revenue loss as follows (\$ millions):

<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>
-42.6	-55.0	-64.2	-68.1	-70.8	0

Thank you for the opportunity to provide comments on this measure.

# TAX FOUNDATION OF HAWAII

126 Queen Street, Suite 305

Honolulu, Hawaii 96813 Tel. 536-4587

**SUBJECT:** INCOME TAX; Household and Dependent Care Services; Tax Credit

**BILL NUMBER:** HB 1776 HD 1

**INTRODUCED BY:** House Committee on Human Services

**EXECUTIVE SUMMARY:** Increases a taxpayer's applicable percentage of employment-related expenses that may be claimed for the household and dependent care services tax credit for five years.

**SYNOPSIS:** Adds a new definition to HRS section 235-1 of “Cost-of-living adjustment factor” as a factor calculated by adding 1.0 to the percentage change in the Urban Hawaii Consumer Price Index for all items divided by 100, as published by the United States Department of Labor, from July of the prior calendar year to July of the current calendar year; provided that if the Urban Hawaii Consumer Price Index is discontinued, the Chained Consumer Price Index for All Urban Consumers, as published by the United States Department of Labor, shall be used to calculate the cost-of-living adjustment factor.

Amends section 235-55.6, HRS (credit for expenses for household and dependent care services necessary for gainful employment), to change the applicable percentage to 50% minus one percentage point for each \$3,000 or fraction thereof by which the taxpayer’s AGI exceeds the threshold amount, with a floor of 25%. The threshold amount is \$150,000 initially (for calendar year 2024) and is annually adjusted by the cost-of-living adjustment factor described above.

Also adds a debarment period of: (1) 2 years if the taxpayer’s claim for this credit is disallowed, or (2) 10 years if the taxpayer’s claim for this credit is disallowed due to fraud.

**EFFECTIVE DATE:** July 1, 3000.

**STAFF COMMENTS:** While it appears that this measure proposes tax relief to lower income taxpayers, consideration should be given to adjusting the income tax rates or the threshold amounts so those taxpayers that these credits are aimed to help will not need to claim these credits to get tax relief (or forfeit the credits if they fail to do so).

We in Hawaii have several disparate programs and tax credits aimed at poverty relief. This measure adjusts two of them: tax credit allowed to household renters (HRS section 235-55.7) and credit for those with dependent care expenses necessary for gainful employment (HRS section 235-55.6). Other credits that fall into this category are the food/excise tax credit (HRS section 235-55.85) and the earned income tax credit (HRS section 235-55.75). Many of these credits have non-duplication provisions and all have strict time limits on when they may be claimed upon pain of credit forfeiture. Apparently, lawmakers of the past had many different ideas on how to address the problem of poverty in Paradise but couldn’t figure out which program to go with, so they adopted them all. The principal disadvantage of this is that people

can and do get confused over which credits they can and can't claim, and as a result are exposed to credit disallowance, penalties, and other undesirable consequences. We note that this bill appears to make the two credits affected somewhat more complex than the table lookups provided for in existing law. Woe be to any taxpayer who is attempting to claim either or both of these credits without a computer!

Now, we simply can't afford tax credits and business as usual. Yes, we need to help those who need it, but the shotgun style used in the past has not produced results. Perhaps a better approach would be lopping off the income tax brackets applicable to lower-income taxpayers and designing ONE credit to encourage social behavior necessary to lift the taxpayer out of poverty.

Digested: 2/23/2024



1001 Bishop Street #625 | Honolulu, HI 96813  
866-295-7282 | [aarp.org/hi](http://aarp.org/hi) | [hiaarp@aarp.org](mailto:hiaarp@aarp.org) |  
[Twitter.com/aarphawaii](https://twitter.com/aarphawaii) | [facebook.com/aarphawaii](https://facebook.com/aarphawaii)

**The State Legislature  
House Committee on Finance  
Monday, February 26, 2024  
Conference Room 308, 10:00 a.m.**

TO: The Honorable Kyle Yamashita, Chair  
FROM: Keali'i S. López, State Director  
RE: Support for H.B. 1776 HD 1 Relating to the Household and Dependent Care Services Tax Credit

Aloha Chair Yamashita and Members of the Committee:

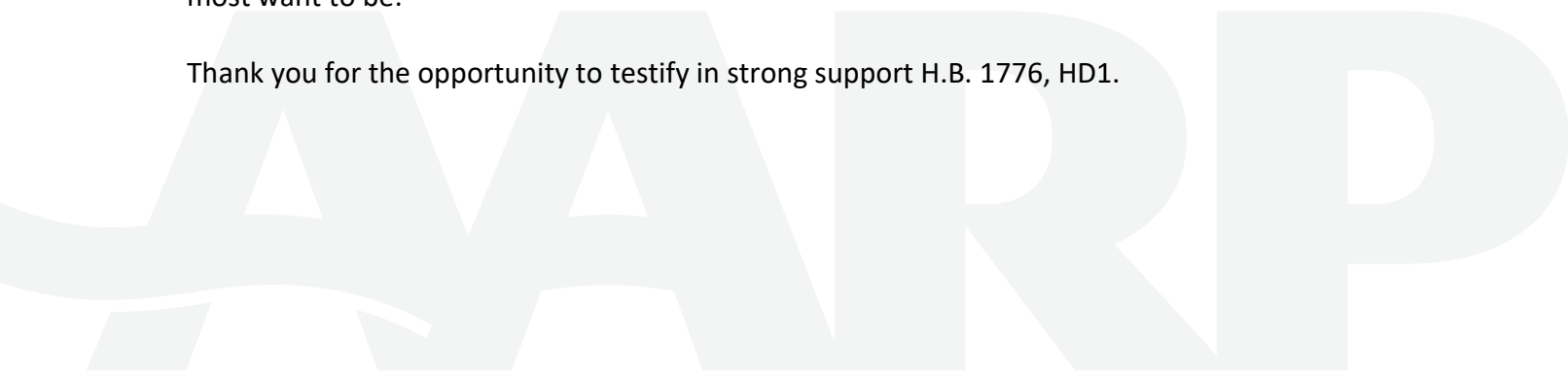
My name is Keali'i Lopez and I am the State Director for AARP Hawai'i. AARP is a nonpartisan, social impact organization that advocates for individuals aged 50 and older. We have a membership of nearly 38 million nationwide and nearly 140,000 in Hawaii. We advocate at the state and federal level for the issues that matter most to older adults and their families.

**AARP is in support of HB. 1776 HD1 which increases the taxpayer's applicable percentage of employment-related expenses that can be claimed for the household and dependent care services tax credit for five years.**

AARP supports the efforts in this bill to expand the Child and Dependent Tax Credit. The increase to the existing credit would help to alleviate some of the financial challenges family caregivers in Hawai'i experience when providing care for loved ones while also working. They include adults with disabilities or aging family members who need care and supervision.

Family caregivers do this work often with many physical, emotional, and financial challenges, and often while balancing caregiving with work and other personal responsibilities. On average, family caregivers spend 26% of their income on caregiving activities. Nearly eight in 10 caregivers report having routine out-of-pocket expenses related to looking after their loved one. Increasing the taxpayer percentage of employment-related expenses will be a welcome relief to more working caregivers. This allows them to benefit from needed respite services when they are at work while ensuring their older loved ones can remain in their homes and communities, where most want to be.

Thank you for the opportunity to testify in strong support H.B. 1776, HD1.





## CATHOLIC CHARITIES HAWAII

### TESTIMONY IN SUPPORT OF HB 1776 HD1: RE HOUSEHOLD AND DEPENDENT CARE SERVICES TAX CREDIT

TO: House Committee on Finance  
FROM: Rob Van Tassell, President and CEO, Catholic Charities Hawai'i  
Hearing: **Monday, 2/26/24; 10:00 am; via Videoconference or Room 308**

Chair Yamashita, Vice Chair Kitagawa, and Members, Committee on Finance:

Thank you for the opportunity to provide testimony in **Support of HB 1776 HD1**, which increases a taxpayer's applicable percentage of employment-related expenses that may be claimed for the household and dependent care services tax credit for 5 years. I am Rob Van Tassell with Catholic Charities Hawai'i.

Catholic Charities Hawai'i (CCH) is a tax exempt, non-profit agency that has been providing social services in Hawai'i for over 75 years. CCH has programs serving elders, children, families, homeless and immigrants. Our mission is to provide services and advocacy to the most vulnerable of the people in Hawai'i. This bill is one of our economic justice priorities.

This bill is an important addition to a tax credit that will help many more families than a similar bill in 2023. At that time, the Legislature estimated that the 2023 bill would provide \$47,000,000 in tax relief. Unfortunately, the Department of Taxation later estimated the cost of the provisions of Act 163 relating to the household and dependent care services tax credit at only about \$9,500,000. This discrepancy can be rectified by amending the tax credit to increase the percentage of child and dependent care expenses for which the credit may be applied, thereby fulfilling the legislature's original intent for Act 163.

Child and dependent care are one of the largest cost burdens for Hawai'i families after housing. Many of the most impacted families in Hawai'i are the working poor as well as the ALICE population. They are working hard, often with more than one job, but due to our high cost of living, they struggle to make ends meet. This tax credit will help with the child care they must pay in order to work. The tax credit for dependent care services also will assist families to continue to take care of their ohana without giving up their jobs to meet these needs. Finding child care or dependent care services is hard, and paying for them puts a big dent in many families' budgets.

We urge you to amend this tax credit to fulfill the Legislature's original intent.

If you have any questions, please contact our Legislative Liaison, Betty Lou Larson at (808) 527-4813.



To: House Committee on Finance  
Re: **HB 1776 HD1 – Relating to the Household and Dependent Care Services Tax Credit**  
Hawai'i State Capitol & Via Videoconference  
February 26, 2024, 10:00 AM

Dear Chair Yamashita, Vice Chair Kitagawa, and Committee Members,

On behalf of Hawai'i Children's Action Network Speaks!, I am writing in **SUPPORT of HB 1776 HD1**. This bill increases a taxpayer's applicable percentage of employment-related expenses that may be claimed for the household and dependent care services tax credit for five years.

**This bill would help working families make ends meet and stay in Hawai'i.** Nearly half of children in Hawai'i live in households experiencing financial hardship. While almost 1 in 8 are in poverty, an additional 1 in 3 aren't officially poor but still don't earn enough to afford the basic life essentials.<sup>1</sup>

That's where tax credits come in. They help people keep more of their hard-earned money, and when targeted for lower- to middle-income families, help reduce financial hardship.

A main source of financial hardship is the skyrocketing cost of child and dependent care in Hawai'i. With the median cost of preschool exceeding \$13,000 per year,<sup>2</sup> families need more support. **The Child and Dependent Care Tax Credit (CDCTC) was created to provide such support, but it needs to be improved to ensure that it truly reflects the economic reality of working families.**

**Last year, you and your fellow lawmakers took an important first step to boost the CDCTC.** The maximum \*amount\* that taxpayers can claim for child and dependent care expenses was increased from \$2,400 to \$10,000 for one dependent, and from \$4,800 to \$20,000 for two or more dependents.

**To allow more working families to benefit from the increase that lawmakers passed last session, we also need to increase the \*percent\* of care expenses that can be claimed with the CDCTC.** The current cap limits the credit to 25% of care expenses for those earning less than \$25,000 per year, stepping down to 15% for those earning more than \$50,000.

**This bill would raise the cap to as much as 50% of care expenses for those earning less than \$150,000, stepping down to 25% for those earning over \$225,000.** That would enable more families to access the new higher amounts of the credit that you passed last year.

Mahalo for the opportunity to provide this testimony. Please pass this bill.

Thank you,  
Deborah Zysman  
Executive Director

<sup>1</sup> <https://www.auw.org/sites/default/files/pictures/ALICE-in-Focus-Children-Hawaii%20%283%29.pdf>

<sup>2</sup> <https://www.dol.gov/agencies/wb/topics/childcare/price-by-age-care-setting>





## TESTIMONY FROM THE DEMOCRATIC PARTY OF HAWAII

### HOUSE COMMITTEE ON FINANCE

FEBRUARY 26, 2024

### HB 1776, HD1, RELATING TO THE HOUSEHOLD AND DEPENDENT CARE SERVICES TAX CREDIT

#### POSITION: SUPPORT

The Democratic Party of Hawaii **supports** HB 1776, HD1, relating to the household and dependent care services tax credit. Pursuant to the “Economic Justice and Labor” section of the official Democratic Party of Hawaii platform, the party supports “policies that circulate currency through our economy, helping businesses to thrive, including tax policy that lessens the tax burden of low- and middle-income earners and increases the tax burden of high-income earners and the wealthy. We support government investments of tax revenue in community development, government anti-poverty programs, and the transition to a sustainable, green economy.”

The average cost of full-time child care in Hawaii currently exceeds \$13,000 per year for working families. That figure is only getting higher with each passing year, as inflation increases. Thus, the rising cost of child care should be reflected in the income tax credits allowed for expenses for household and dependent care services, which include child care services. Such services facilitate the academic and social development of young children and allow parents to obtain stable employment, thereby increasing the economic well-being of working families.

Act 163, Session Laws of Hawaii 2023 (Act 163) partially strengthened the household and dependent care services tax credit by raising the amount of the

employment-related expenses incurred during any taxable year that may be taken into account for the purposes of the credit. **Yet, Act 163 did not increase the maximum percentage of household and dependent care expenses that may be claimed for the purposes of the tax credit.** Without adjusting the maximum percentage of expenses that taxpayers can claim, the increases to the claimable amounts of the household and dependent care services tax credit provide limited benefit to working families.

Public officials repeatedly stated in local media stories that they intended to provide approximately \$47,000,000 worth of financial relief to working families through the household and dependent care services tax credit under Act 163. The Hawai'i Department of Taxation later estimated the cost of the provisions of Act 163 to be worth only about \$9,500,000 of tax relief. **This discrepancy can be rectified by amending the tax credit to increase the percentage of child and dependent care expenses for which the credit may be applied, thereby fulfilling the legislature's original intent for Act 163.**

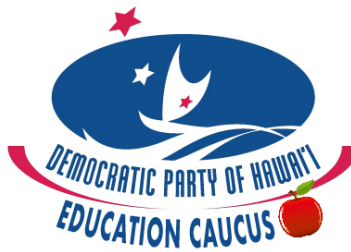
Mahalo nui loa,

**Kris Coffield**

*Co-Chair, Legislative Committee*  
(808) 679-7454  
kriscoffield@gmail.com

**Abby Simmons**

*Co-Chair, Legislative Committee*  
(808) 352-6818  
abbyalana808@gmail.com



## HOUSE BILL 1776, HD1, RELATING TO RELATING TO THE HOUSEHOLD AND DEPENDENT CARE SERVICES TAX CREDIT

FEBRUARY 26, 2024 · FIN HEARING

**POSITION:** Support.

**RATIONALE:** The Democratic Party of Hawai'i Education Caucus **supports** HB 1776, HD1, relating to the household and dependent care services tax credit, which increases a taxpayer's applicable percentage of employment-related expenses that may be claimed for the household and dependent care services tax credit for five years.

The average cost of full-time child care in Hawai'i currently exceeds \$13,000 per year for working families. That figure is only getting higher with each passing year, as inflation increases. Thus, the rising cost of child care should be reflected in the income tax credits allowed for expenses for household and dependent care services, which include child care services. Such services facilitate the academic and social development of young children and allow parents to obtain stable employment, thereby increasing the economic well-being of working families.

Act 163, Session Laws of Hawai'i 2023 (Act 163) partially strengthened the household and dependent care services tax credit by raising the amount of the employment-related expenses incurred during any taxable year that may be taken into account for the purposes of the credit. **Yet, Act 163 did not increase the maximum percentage of household and dependent care expenses that may be claimed for the purposes of the tax credit.** Without adjusting the

maximum percentage of expenses that taxpayers can claim, the increases to the claimable amounts of the household and dependent care services tax credit provide limited benefit to working families.

Public officials repeatedly stated in local media stories that they intended to provide approximately \$47,000,000 worth of financial relief to working families through the household and dependent care services tax credit under Act 163. The Hawai'i Department of Taxation later estimated the cost of the provisions of Act 163 to be worth only about \$9,500,000 of tax relief. **This discrepancy can be rectified by amending the tax credit to increase the percentage of child and dependent care expenses for which the credit may be applied, thereby fulfilling the legislature's original intent for Act 163.**

**Kris Coffield · Chairperson, DPH Education Caucus · (808) 679-7454 · [kriscoffield@gmail.com](mailto:kriscoffield@gmail.com)**



## HB 1776, HD1, RELATING TO THE HOUSEHOLD AND DEPENDENT CARE SERVICES TAX CREDIT

FEBRUARY 26, 2024 · FIN HEARING

**POSITION:** Support.

**RATIONALE:** Imua Alliance **supports** HB 1776, HD1, relating to the household and dependent care services tax credit, which increases a taxpayer's applicable percentage of employment-related expenses that may be claimed for the household and dependent care tax credit.

The average cost of full-time child care in Hawai'i currently exceeds \$13,000 per year for working families. That figure is only getting higher with each passing year, as inflation increases. Thus, the rising cost of child care should be reflected in the income tax credits allowed for expenses for household and dependent care services, which include child care services. Such services facilitate the academic and social development of young children and allow parents to obtain stable employment, thereby increasing the economic well-being of working families.

Act 163, Session Laws of Hawai'i 2023 (Act 163) partially strengthened the household and dependent care services tax credit by raising the amount of the employment-related expenses incurred during any taxable year that may be taken into account for the purposes of the credit. **Yet, Act 163 did not increase the maximum percentage of household and dependent care expenses that may be claimed for the purposes of the tax credit.** Without adjusting the maximum percentage of expenses that taxpayers can claim, the increases to the claimable

amounts of the household and dependent care services tax credit provide limited benefit to working families.

Public officials repeatedly stated in local media stories that they intended to provide approximately \$47,000,000 worth of financial relief to working families through the household and dependent care services tax credit under Act 163. The Hawai'i Department of Taxation later estimated the cost of the provisions of Act 163 to be worth only about \$9,500,000 of tax relief. **This discrepancy can be rectified by amending the tax credit to increase the percentage of child and dependent care expenses for which the credit may be applied, thereby fulfilling the legislature's original intent for Act 163.**

**Kris Coffield · Executive Director, Imua Alliance · (808) 679-7454 · [kris@imuaalliance.org](mailto:kris@imuaalliance.org)**



CHAMBER  
OF  
SUSTAINABLE  
COMMERCE

**Hawaii  
Legislative  
Council  
Members**

Joell Edwards  
Wainiha Country  
Market  
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Russell Ruderman  
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Dr. Andrew Johnson  
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Robert H. Pahia  
Hawaii Taro Farm  
Wailuku

Maile Meyer  
Na Mea Hawaii  
Honolulu

Tina Wildberger  
Kihei Ice  
Kihei

L. Malu Shizue Miki  
Abundant Life  
Natural Foods  
Hilo

Kim Coco Iwamoto  
Enlightened Energy  
Honolulu

Chamber of  
Sustainable  
Commerce  
P.O. Box 22394  
Honolulu, HI  
96823

Rep. Kyle T. Yamashita, Chair  
Rep. Lisa Kitagawa, Vice Chair  
Committee on Finance

Monday, February 26, 2024  
10:00 AM, Room 325 Via Videoconference

RE: **HB1776 HD1** Dependent Care Tax Credit - **Support w/Amendments**

Dear Chair Yamashita, Vice Chair Kitagawa & Committee Members,

The Chamber of Sustainable Commerce represents over 100 small businesses across the State that strive for a triple bottom line: people, planet and prosperity; we know Hawaii can strengthen its economy without hurting workers, consumers, communities or the environment.

This is why we support HB1776 HD1, which increases a taxpayer's applicable percentage of employment-related expenses that may be claimed for the household and dependent care services tax credit for five years. **We also urge this committee to amend the bill by removing the 5-year sunset date.**

Too many working families struggle to secure affordable, quality childcare and kupuna care; they are unable to return to the workforce and contribute to a vibrant economy. When employers look around and say, "Where did our workforce go; why can't we find anyone to work?" One response is that they are staying home to take care of their keiki and kupuna.

If an employer offered keiki and kupuna care as a benefit to their employees, the company would be able to deduct this expense and bring down the company's tax payment. When families pay for this expense directly, they should also be able to reduce their tax burden in the same way. For the state, the result is the same: higher workforce productivity means increased General Excise Tax and income tax collection from a broader base.

As long as we allow employers to claim the child care they offer to their employees as a tax deduction, we should continue to offer families the same deduction for their direct expenditures; therefore, there should be no sunset date in HB1776 HD1.

**HB-1776-HD-1**

Submitted on: 2/24/2024 11:35:06 AM

Testimony for FIN on 2/26/2024 10:00:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Jessie L Gonsalves	Individual	Support	Written Testimony Only

Comments: testifying in strong support of bill HB1776 related to child care tax refund. Child care tax refund is important to me. Mahalo for the opportunity to testify!



**HB-1776-HD-1**

Submitted on: 2/24/2024 12:19:27 PM

Testimony for FIN on 2/26/2024 10:00:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Marilyn Mick	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Yamashita, Vice Chair Kitagawa, and Committee Members,

I am testifying in **strong support** of bill **HB1776** related to child care tax refund. Child care tax refund is important to all Hawaii families

Mahalo for the opportunity to testify!

Marilyn Mick, Honolulu

**HB-1776-HD-1**

Submitted on: 2/24/2024 1:53:09 PM

Testimony for FIN on 2/26/2024 10:00:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Terri Yoshinaga	Individual	Support	Written Testimony Only

Comments:

I SUPPORT THIS BILL!

**HB-1776-HD-1**

Submitted on: 2/25/2024 8:35:14 AM

Testimony for FIN on 2/26/2024 10:00:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Courtney Velazquez	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Yamashita, Vice Chair Kitagawa, and Committee Members,

I am testifying in **strong support** of bill **HB1776** related to child care tax refund. Child care tax refund is important to me because our families need tax relief to continue paying for child care.

Mahalo for the opportunity to testify!

**HB-1776-HD-1**

Submitted on: 2/25/2024 6:17:36 PM

Testimony for FIN on 2/26/2024 10:00:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Doris Matsunaga	Save Medicaid Hawaii	Support	Written Testimony Only

Comments:

Save Medicaid Hawaii supports HB1776

**HB-1776-HD-1**

Submitted on: 2/25/2024 8:52:26 PM

Testimony for FIN on 2/26/2024 10:00:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Malia Tsuchiya	Individual	Support	Written Testimony Only

Comments:

IN STRONG SUPPORT

Please pass HB 1776 HD1 and give Hawai'i's families a better chance at continuing to make Hawaii their home.

**HB-1776-HD-1**

Submitted on: 2/25/2024 10:23:32 PM

Testimony for FIN on 2/26/2024 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Barbara Barry	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Yamashita, Vice Chair Kitagawa, and Committee Members,

I am testifying in **strong support** of bill **HB1776** related to child care tax refund. Child care tax refund is important to me parents need all the financial help they can get to afford to stay living and raising their ohana in Hawaii.

Mahalo for the opportunity to testify!

**HB-1776-HD-1**

Submitted on: 2/25/2024 11:30:39 PM

Testimony for FIN on 2/26/2024 10:00:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Allison Mikuni	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Yamashita, Vice Chair Kitagawa, and Committee Members,

I am testifying in **strong support** of bill **HB1776** related to child care tax refund. A child care tax refund will help so many island families who are struggling to make ends meet. Taxpayers raising children are some of the most financially burdened individuals, with less income per capita in the household. While it doesn't come close to covering inflation, even for 2-worker income households, it at least covers a portion, which will provide beneficial relief to most families.

Thank you for your consideration,

Allison Mikuni

Palolo, Oahu, Hawaii

**HB-1776-HD-1**

Submitted on: 2/26/2024 8:47:00 AM

Testimony for FIN on 2/26/2024 10:00:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Nate Hix	Individual	Support	Written Testimony Only

Comments:

Please fix this loophole.