

JAN 25 2023

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# A BILL FOR AN ACT

RELATING TO TAXATION.

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

1           SECTION 1. Section 235-55.85, Hawaii Revised Statutes, is  
2 amended by amending subsection (b) to read as follows:

3           "(b) Each individual taxpayer may claim a refundable  
4 food/excise tax credit multiplied by the number of qualified  
5 exemptions to which the taxpayer is entitled in accordance with  
6 the table below; provided that a husband and wife filing  
7 separate tax returns for a taxable year for which a joint return  
8 could have been filed by them shall claim only the tax credit to  
9 which they would have been entitled had a joint return been  
10 filed.

| 11 | Adjusted gross income   | Credit per exemption            |
|----|-------------------------|---------------------------------|
| 12 | for taxpayers filing    |                                 |
| 13 | a single return         |                                 |
| 14 | Under \$5,000           | <del>[\$110]</del> <u>\$220</u> |
| 15 | \$5,000 under \$10,000  | <del>[\$100]</del> <u>\$200</u> |
| 16 | \$10,000 under \$15,000 | <del>[\$85]</del> <u>\$170</u>  |
| 17 | \$15,000 under \$20,000 | <del>[\$70]</del> <u>\$140</u>  |



## S.B. NO. 1210

|    |                            |                                 |
|----|----------------------------|---------------------------------|
| 1  | \$20,000 under \$30,000    | <del>[\$ 55]</del> <u>\$110</u> |
| 2  | \$30,000 and over          | \$ 0.                           |
| 3  | Adjusted gross income      | Credit per exemption            |
| 4  | for heads of household,    |                                 |
| 5  | married individuals filing |                                 |
| 6  | separate returns, and      |                                 |
| 7  | married couples filing     |                                 |
| 8  | joint returns              |                                 |
| 9  | Under \$5,000              | <del>[\$110]</del> <u>\$220</u> |
| 10 | \$5,000 under \$10,000     | <del>[\$100]</del> <u>\$200</u> |
| 11 | \$10,000 under \$15,000    | <del>[\$ 85]</del> <u>\$170</u> |
| 12 | \$15,000 under \$20,000    | <del>[\$ 70]</del> <u>\$140</u> |
| 13 | \$20,000 under \$30,000    | <del>[\$ 55]</del> <u>\$110</u> |
| 14 | \$30,000 under \$40,000    | <del>[\$ 45]</del> <u>\$ 90</u> |
| 15 | \$40,000 under \$50,000    | <del>[\$ 35]</del> <u>\$ 70</u> |
| 16 | \$50,000 and over          | \$ 0."                          |


17 SECTION 2. Statutory material to be repealed is bracketed  
 18 and stricken. New statutory material is underscored.



1 SECTION 3. This Act, upon its approval, shall apply to  
2 taxable years beginning after December 31, 2022.

3

INTRODUCED BY:

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# S.B. NO. 1210

**Report Title:**

Income Tax; Refundable Food/Excise Tax; Credit; Increase

**Description:**

Increases the refundable food/excise tax credit. Applies to taxable years beginning after 12/31/22.

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

