

THE SENATE  
KA 'AHA KENEKOA

THE THIRTY-SECOND LEGISLATURE  
REGULAR SESSION OF 2024

[COMMITTEE ON WAYS AND MEANS](#)  
Senator Donovan M. Dela Cruz, Chair  
Senator Sharon Y. Moriwaki, Vice Chair

NOTICE OF HEARING

DATE: Thursday, March 28, 2024  
TIME: 9:50 AM  
PLACE: Conference Room 211 & Videoconference  
State Capitol  
415 South Beretania Street  
TIMESLOT: WAM

PHOTO ID REQUIRED FOR ENTRANCE TO THE STATE CAPITOL  
BUILDING HOURS: 7AM TO 5PM, MONDAY - FRIDAY

*The Legislature is accepting written, videoconference, and in-person testimony at public hearings.*  
A live stream of all Senate Standing Committee meetings will be available on the [Senate YouTube Channel](#).

A G E N D A

<a href="#">GM 536</a> <a href="#">Status &amp; Testimony</a>	Submitting for consideration and confirmation to the Council on Revenues, Gubernatorial Nominee, MIKE HAMASU, for a term to expire 06-30-2027.	WAM
<a href="#">GM 537</a> <a href="#">Status &amp; Testimony</a>	Submitting for consideration and confirmation to the Council on Revenues, Gubernatorial Nominee, REGINA OSTERGAARD-KLEM, for a term to expire 06-30-2027.	WAM
<a href="#">GM 538</a> <a href="#">Status &amp; Testimony</a>	Submitting for consideration and confirmation to the Council on Revenues, Gubernatorial Nominee, CARL BONHAM, for a term to expire 06-30-2027.	WAM
<a href="#">HB 1760, HD1</a> <a href="#">(HSCR872-24)</a> <a href="#">Status &amp; Testimony</a>	RELATING TO STATE FINANCES. Allows HHFDC or a county to establish a bond recycling program authorized by federal law. Allows HHFDC or a county to secure a line of credit or other instrument of indebtedness for the bond recycling program. Allows the Department of Budget and Finance and HHFDC to enter into an agreement with a county for bond recycling. Requires a reserve to be maintained for the unsecured portion of debt incurred for the bond recycling program and establishes a reserve for HHFDC as a subaccount of the rental housing revolving fund. Requires a county or issuer to submit a report to the Department of Budget and Finance and HHFDC on the status or use of its portion of the volume cap that is being recycled. Effective 7/1/3000. (HD1)	WAM

<p><b><u><a href="#">HB 1919, HD1</a></u></b>  <u><a href="#">(HSCR846-24)</a></u>  <u><a href="#">Status &amp; Testimony</a></u></p>	<p>RELATING TO STATE BOATING FACILITIES.  Establishes a state boating facility lease pilot program within the Department of Land and Natural Resources to lease one state small boat harbor for private development, management, maintenance, and operation in a county with a population of less than 900,000. Repeals provisions related to the leasing of fast lands and submerged lands of the Ala Wai boat harbor. Repeals on 6/30/2044. Effective 7/1/3000. (HD1)</p>	<p>WAM</p>
<p><b><u><a href="#">HB 2239, HD1</a></u></b>  <u><a href="#">(HSCR742-24)</a></u>  <u><a href="#">Status &amp; Testimony</a></u></p>	<p>RELATING TO NON-GENERAL FUNDS.  Reclassifies or abolishes certain non-general funds of the Department of Budget and Finance, pursuant to the recommendations made by the Auditor in Auditor's Report No. 24-01. Transfers to the general fund the excess balances of various non-general funds from various state departments and agencies. Effective 7/1/3000. (HD1)</p>	<p>WAM</p>
<p><b><u><a href="#">HB 2377, HD1</a></u></b>  <u><a href="#">(HSCR745-24)</a></u>  <u><a href="#">Status &amp; Testimony</a></u></p>	<p>RELATING TO FUNDING ADJUSTMENTS FOR STATE PROGRAMS.  Appropriates general funds to various programs for anticipated operating shortfalls due to the limited ability for departments to transfer funds between programs. Effective 7/1/3000. (HD1)</p>	<p>WAM</p>
<p><b><u><a href="#">HB 2404, HD1</a></u></b>  <u><a href="#">(HSCR747-24)</a></u>  <u><a href="#">Status &amp; Testimony</a></u></p>	<p>RELATING TO INCOME TAX.  Amends income tax brackets. Temporarily amends the applicable percentage of the employment-related expenses for which the child and dependent care income tax credit may be claimed and permanently provides for a disallowance period when there is a final administrative or judicial decision finding that the claim was due to fraud or disallowing the credit. Amends state conformity with certain federal deductions. Effective 7/1/3000. (HD1)</p>	<p>WAM</p>
<p><b><u><a href="#">HB 2430, HD2</a></u></b>  <u><a href="#">(HSCR979-24)</a></u>  <u><a href="#">Status &amp; Testimony</a></u></p>	<p>RELATING TO SUMMER ELECTRONIC BENEFITS TRANSFER FOR CHILDREN PROGRAM.  Establishes the Summer Electronic Benefits Transfer for Children Program. Appropriates funds. Effective 7/1/3000. (HD2)</p>	<p>Pending  Re-referral to  WAM</p>
<p><b><u><a href="#">HB 2484, HD1</a></u></b>  <u><a href="#">(HSCR756-24)</a></u>  <u><a href="#">Status &amp; Testimony</a></u></p>	<p>RELATING TO CONFORMITY TO THE INTERNAL REVENUE CODE.  Conforms Hawaii income and estate and generation-skipping transfer tax laws to the Internal Revenue Code of 1986, as amended as of December 31, 2023. Effective 7/1/3000. (HD1)</p>	<p>WAM</p>
<p><b><u><a href="#">HB 2488, HD1</a></u></b>  <u><a href="#">(HSCR727-24)</a></u>  <u><a href="#">Status &amp; Testimony</a></u></p>	<p>RELATING TO THE TAXATION BOARD OF REVIEW.  Amends the minimum qualifications for the Chairperson of the Taxation Board of Review. Effective 7/1/3000. (HD1)</p>	<p>WAM</p>

Decision Making to follow, if time permits.

All testimony received by the Hawai'i Senate is posted on the Hawai'i Legislature's website, which is accessible to the public. Please do not include private information that you do not want disclosed to the public.

Please go to the Legislature's website, <https://www.capitol.hawaii.gov>, to submit **written testimony** at least 24 hours prior to the hearing. Create a free account on the website, or sign in to an existing account, then click on

the "Participate" drop down menu and select the "Submit Testimony" option to get started. While submitting your written testimony, you will be prompted to indicate if you would also like to testify at the hearing in-person or remotely via videoconference.

Please note the following:

- The number of oral testifiers and/or time allotted to each testifier may be limited by the Chair when necessary to adhere to the committee hearing schedule. We may not be able to accommodate everyone who requests to testify orally.
- Testifiers for this hearing will be limited to **1 minute** each.

If you wish to **testify via videoconference** during the hearing, please review the detailed step-by-step instructions for testimony procedures before you submit your written testimony. Here's a direct link to the instructions: <https://www.capitol.hawaii.gov/docs/testimonyinstructions.pdf>

For general help navigating the committee hearing process, please contact the Public Access Room at (808) 587-0478 or [par@capitol.hawaii.gov](mailto:par@capitol.hawaii.gov). You can also visit their website at <https://lrh.hawaii.gov/par/>.

For special assistance: The cable TV broadcast and/or live stream of this meeting will include closed captioning. If you require other auxiliary aids or services to participate in the public hearing process (i.e., interpretive services (oral or written) or ASL interpreter), or are unable to submit testimony via the website due to a disability, please contact the committee at [WAMcommittee@capitol.hawaii.gov](mailto:WAMcommittee@capitol.hawaii.gov) at least 24 hours prior to the hearing.

For amended notices: Measures that have been deleted are stricken through and measures that have been added are underscored. If a measure is both underscored and stricken through, that measure has been deleted from the agenda.

FOR FURTHER INFORMATION, PLEASE CALL THE COMMITTEE CLERK AT (808) 586-6800.

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Senator Donovan M. Dela Cruz  
Chair