

HOUSE OF REPRESENTATIVES  
THE THIRTY-THIRD LEGISLATURE  
REGULAR SESSION OF 2025

COMMITTEE ON FINANCE

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Rep. Jenna Takenouchi, Vice Chair

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Rep. Matthias Kusch	Rep. Julie Reyes Oda
Rep. Rachele F. Lamosao	Rep. Gene Ward

NOTICE OF HEARING

DATE: Wednesday, February 19, 2025  
TIME: 2:00 p.m.  
PLACE: VIA VIDEOCONFERENCE  
Conference Room 308  
State Capitol  
415 South Beretania Street

Click [here](#) to submit testimony and to testify remotely or in person.

A live stream link of all House Standing Committee meetings will be available online shortly before the scheduled start time.

Click [here](#) for the live stream of this meeting via YouTube.

A G E N D A #1

[HB 1026, HD1](#)  
[\(HSCR267\)](#)  
[Status](#)

MAKING EMERGENCY APPROPRIATIONS FOR PUBLIC  
EMPLOYMENT COST ITEMS.

LAB, FIN

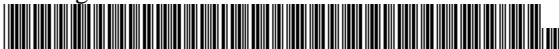
Makes emergency appropriations for collective bargaining cost items for the members of Bargaining Units (1), (2), (3), (4), (8), (9), (10), (13), and (14) and their excluded counterparts, including the cost of salary adjustments negotiated between the State and the bargaining unit representative for fiscal year 2024-2025. Effective 7/1/3000. (HD1)

[HB 1027, HD1](#)  
[\(HSCR313\)](#)  
[Status](#)

RELATING TO PUBLIC EMPLOYMENT COST ITEMS.

LAB, FIN

Provides appropriations for collective bargaining cost items for the members of Bargaining Unit (1) and their excluded counterparts, including the cost of salary adjustments negotiated between the State and the bargaining unit representative for fiscal biennium 2025-2027. Effective 7/1/3000. (HD1)



<a href="#">HB 1028, HD1</a> <a href="#">(HSCR268)</a> <a href="#">Status</a>	<p>RELATING TO PUBLIC EMPLOYMENT COST ITEMS.  Provides appropriations for collective bargaining cost items for the members of Bargaining Unit (2) and their excluded counterparts, including the cost of salary adjustments negotiated between the State and the bargaining unit representative for fiscal biennium 2025-2027. Effective 7/1/3000. (HD1)</p>	LAB, FIN
<a href="#">HB 1029, HD1</a> <a href="#">(HSCR269)</a> <a href="#">Status</a>	<p>RELATING TO PUBLIC EMPLOYMENT COST ITEMS.  Provides appropriations for collective bargaining cost items for the members of Bargaining Unit (3) and their excluded counterparts, including the cost of salary adjustments negotiated between the State and the bargaining unit representative for fiscal biennium 2025-2027. Effective 7/1/3000. (HD1)</p>	LAB, FIN
<a href="#">HB 1030, HD1</a> <a href="#">(HSCR270)</a> <a href="#">Status</a>	<p>RELATING TO PUBLIC EMPLOYMENT COST ITEMS.  Provides appropriations for collective bargaining cost items for the members of Bargaining Unit (4) and their excluded counterparts, including the cost of salary adjustments negotiated between the State and the bargaining unit representative for fiscal biennium 2025-2027. Effective 7/1/3000. (HD1)</p>	LAB, FIN
<a href="#">HB 1031, HD1</a> <a href="#">(HSCR314)</a> <a href="#">Status</a>	<p>RELATING TO PUBLIC EMPLOYMENT COST ITEMS.  Provides appropriations for collective bargaining cost items for the members of Bargaining Unit (5) and their excluded counterparts, including the cost of salary adjustments negotiated between the State and the bargaining unit representative for fiscal biennium 2025-2027. Effective 7/1/3000. (HD1)</p>	LAB, FIN
<a href="#">HB 1032, HD1</a> <a href="#">(HSCR315)</a> <a href="#">Status</a>	<p>RELATING TO PUBLIC EMPLOYMENT COST ITEMS.  Provides appropriations for collective bargaining cost items for the members of Bargaining Unit (6) and their excluded counterparts, including the cost of salary adjustments negotiated between the State and the bargaining unit representative for fiscal biennium 2025-2027. Effective 7/1/3000. (HD1)</p>	LAB, FIN
<a href="#">HB 1033, HD1</a> <a href="#">(HSCR316)</a> <a href="#">Status</a>	<p>RELATING TO PUBLIC EMPLOYMENT COST ITEMS.  Provides appropriations for collective bargaining cost items for the members of Bargaining Unit (7) and their excluded counterparts, including the cost of salary adjustments negotiated between the State and the bargaining unit representative for fiscal biennium 2025-2027. Effective 7/1/3000. (HD1)</p>	LAB, FIN
<a href="#">HB 1034, HD1</a> <a href="#">(HSCR271)</a> <a href="#">Status</a>	<p>RELATING TO PUBLIC EMPLOYMENT COST ITEMS.  Provides appropriations for collective bargaining cost items for the members of Bargaining Unit (8) and their excluded counterparts, including the cost of salary adjustments negotiated between the State and the bargaining unit representative for fiscal biennium 2025-2027. Effective 7/1/3000. (HD1)</p>	LAB, FIN
<a href="#">HB 1035, HD1</a> <a href="#">(HSCR272)</a> <a href="#">Status</a>	<p>RELATING TO PUBLIC EMPLOYMENT COST ITEMS.  Provides appropriations for collective bargaining cost items for the members of Bargaining Unit (9) and their excluded counterparts, including the cost of salary adjustments negotiated between the State and the bargaining unit representative for fiscal biennium 2025-2027. Effective 7/1/3000. (HD1)</p>	LAB, FIN



<a href="#">HB 1036, HD1</a> <a href="#">(HSCR273)</a> <a href="#">Status</a>	<p>RELATING TO PUBLIC EMPLOYMENT COST ITEMS.</p> <p>Provides appropriations for collective bargaining cost items for the members of Bargaining Unit (10) and their excluded counterparts, including the cost of salary adjustments negotiated between the State and the bargaining unit representative for fiscal biennium 2025-2027. Effective 7/1/3000. (HD1)</p>	<p>LAB, FIN</p>
<a href="#">HB 1037, HD1</a> <a href="#">(HSCR274)</a> <a href="#">Status</a>	<p>RELATING TO PUBLIC EMPLOYMENT COST ITEMS.</p> <p>Provides appropriations for collective bargaining cost items for the members of Bargaining Unit (11) and their excluded counterparts, including the cost of salary adjustments negotiated between the State and the bargaining unit representative for fiscal biennium 2025-2027. Effective 7/1/3000. (HD1)</p>	<p>LAB, FIN</p>
<a href="#">HB 1038, HD1</a> <a href="#">(HSCR275)</a> <a href="#">Status</a>	<p>RELATING TO PUBLIC EMPLOYMENT COST ITEMS.</p> <p>Provides appropriations for collective bargaining cost items for the members of Bargaining Unit (13) and their excluded counterparts, including the cost of salary adjustments negotiated between the State and the bargaining unit representative for fiscal biennium 2025-2027. Effective 7/1/3000. (HD1)</p>	<p>LAB, FIN</p>
<a href="#">HB 1039, HD1</a> <a href="#">(HSCR276)</a> <a href="#">Status</a>	<p>RELATING TO PUBLIC EMPLOYMENT COST ITEMS.</p> <p>Provides appropriations for collective bargaining cost items for the members of Bargaining Unit (14) and their excluded counterparts, including the cost of salary adjustments negotiated between the State and the bargaining unit representative for fiscal biennium 2025-2027. Effective 7/1/3000. (HD1)</p>	<p>LAB, FIN</p>
<a href="#">HB 1439</a> <a href="#">Status</a>	<p>MAKING APPROPRIATIONS FOR PUBLIC EMPLOYMENT COST ITEMS.</p> <p>Makes an appropriation for the public employment cost items and cost adjustments for employees of the Senate, House of Representatives, and various legislative agencies who are excluded from collective bargaining.</p>	<p>FIN</p>
<a href="#">HB 795</a> <a href="#">Status</a>	<p>RELATING TO THE GENERAL FUND.</p> <p>Provides a tax credit to taxpayers and makes deposits to the emergency and budget reserve fund and other post-employment benefits trust fund pursuant to article VII, section 6, of the Hawaii State Constitution. Appropriates funds.</p>	<p>FIN</p>
<a href="#">HB 794</a> <a href="#">Status</a>	<p>RELATING TO STATE BONDS.</p> <p>Authorizes issuance of general obligation bonds. Makes findings required by Article VII, Section 13, of the Hawaii State Constitution to declare that the issuance of authorized bonds will not cause the debt limit to be exceeded.</p>	<p>FIN</p>
<a href="#">HB 529, HD1</a> <a href="#">(HSCR486)</a> <a href="#">Status</a>	<p>RELATING TO STATE FINANCES.</p> <p>Authorizes the Hawaii Housing Finance and Development Corporation to secure revenue bonds as a line of credit or other instrument of indebtedness for the Bond Volume Cap Recycling Program. Effective 7/1/3000. (HD1)</p>	<p>HSG, FIN</p>



<a href="#"><u>HB 1145</u></a> <a href="#"><u>Status</u></a>	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, 2024.	FIN
<a href="#"><u>HB 1146</u></a> <a href="#"><u>Status</u></a>	RELATING TO PASS-THROUGH ENTITY TAXATION. For taxable years beginning after December 31, 2024, requires all qualified members claiming a credit for pass-through entity taxation to adjust their income to include the qualified member's share of taxes paid by an electing pass-through entity.	FIN
<a href="#"><u>HB 1147</u></a> <a href="#"><u>Status</u></a>	RELATING TO THE EARNED INCOME TAX CREDIT. Clarifies that nonresidents who claim the refundable earned income tax credit are required to adjust the amount claimed using the ratio of their Hawaii adjusted gross income to federal adjusted gross income. Eliminates the unlimited carryforward on nonrefundable earned income tax credits for tax year 2022.	FIN
<a href="#"><u>HB 1149</u></a> <a href="#"><u>Status</u></a>	RELATING TO GENERAL EXCISE TAX EXEMPTIONS. Repeals the general excise tax exemption for amounts received by independent sugar cane farmers. Repeals the general excise tax exemption for amounts received by a contractor of the Patient-Centered Community Care program that is established by the United States Department of Veterans Affairs pursuant to title 38 United States Code section 8153. Effective 1/1/2026.	FIN
<a href="#"><u>HB 1153</u></a> <a href="#"><u>Status</u></a>	RELATING TO FUNDING ADJUSTMENTS FOR STATE PROGRAMS. Authorizes supplemental allotments and transfer of unrequired balances for capital improvement program projects and establishes a protocol fund for each state principal department. Effective upon approval.	FIN
<a href="#"><u>HB 1173</u></a> <a href="#"><u>Status</u></a>	RELATING TO TAX LIENS. Requires the Department of Taxation to: (1) State the assessment date on certificates of tax lien; and (2) Issue certificates of discharge when the tax liability on which a lien is based has become unenforceable by lapse of time.	FIN

DECISION MAKING TO FOLLOW

Persons wishing to offer comments should submit testimony at least **24 hours** prior to the hearing. Testimony received after this time will be stamped late and left to the discretion of the chair to consider. While every effort will be made to incorporate all testimony received, materials received on the day of the hearing or improperly identified or directed, may not be processed.

Testimony submitted will be placed on the legislative website. This public posting of testimony on the website should be considered when including personal information in your testimony.

The chair may institute a per-testifier time limit.

Committees meeting in the morning must adjourn prior to the day's Floor Session. Therefore, due to time constraints, not all testifiers may be provided an opportunity to offer verbal comments. However, written submissions will be considered by the committee.



Please refrain from profanity or uncivil behavior. Violations may result in ejection from the hearing without the ability to rejoin.

For remote testifiers, the House will not be responsible for bad connections on the testifier's end.

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).

The livestream and/or cable TV broadcast of this meeting will include closed captioning. If you need an auxiliary aid/service or other accommodation (including oral, written, or ASL interpretive services) or are unable to submit testimony via the website due to a disability, please contact the committee clerk at (808) 586-6200. Requests made as early as possible have a greater likelihood of being fulfilled.

Click [here](#) for a complete list of House Guidelines for remote testimony.

**FOR AMENDED NOTICES:** Measures that have been deleted are stricken through and measures that have been added are bolded.

For more information, please contact the Committee Clerk at (808) 586-6200.

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Rep. Kyle T. Yamashita  
Chair

