

STAND. COM. REP. NO.

994

Honolulu, Hawaii

March 18, 2013

RE: S.B. No. 573

S.D. 2

H.D. 1

Honorable Joseph M. Souki  
Speaker, House of Representatives  
Twenty-Seventh State Legislature  
Regular Session of 2013  
State of Hawaii

Sir:

Your Committee on Education, to which was referred S.B. No. 573, S.D. 2, entitled:

"A BILL FOR AN ACT RELATING TO TAXATION,"

begs leave to report as follows:

The purpose of this measure is to assist school teachers, special education teachers, school librarians, and counselors by establishing a tax credit for specified expenses paid or incurred by such individuals for supplementary materials acquired for use in the classroom.

The Hawaii State Teachers Association and several concerned individuals supported this measure. IMUA Alliance supported this measure with amendments. A concerned individual opposed this measure. The Department of Taxation, Tax Foundation of Hawaii, and three concerned individuals provided comments.

Your Committee has amended this measure by:

- (1) Clarifying that the unspecified cap on the amount of the tax credit is a cap on the amount that may be claimed per taxable year; and
- (2) Making technical, nonsubstantive amendments for clarity, consistency, and style.

SB573 HD1 HSCR EDN HMS 2013-2614



As affirmed by the record of votes of the members of your Committee on Education that is attached to this report, your Committee is in accord with the intent and purpose of S.B. No. 573, S.D. 2, as amended herein, and recommends that it pass Second Reading in the form attached hereto as S.B. No. 573, S.D. 2, H.D. 1, and be referred to the Committee on Finance.

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



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ROY M. TAKUMI, Chair



State of Hawaii  
House of Representatives  
The Twenty-seventh Legislature

Record of Votes of the Committee on Education

Bill/Resolution No.: SB 573, SD2	Committee Referral: EDN, FIN	Date: 3/11/13		
<input type="checkbox"/> The committee is reconsidering its previous decision on the measure.				
The recommendation is to: <input type="checkbox"/> Pass, unamended (as is) <input checked="" type="checkbox"/> Pass, with amendments (HD) <input type="checkbox"/> Hold <input type="checkbox"/> Pass short form bill with HD to recommit for future public hearing (recommit)				
EDN Members	Ayes	Ayes (WR)	Nays	Excused
1. TAKUMI, Roy M. (C)	/			
2. OHNO, Takashi (VC)	/			
3. AQUINO, Henry J.C.	/			
4. CHOY, Isaac W.	/			
5. HANOANO, Faye P.				/
6. ICHIYAMA, Linda	/			
7. NAKASHIMA, Mark M.				/
8. TAKAI, K. Mark				/
9. CHEAPE, Lauren Kealohilani	/			
10. FALE, Richard Lee	/			
TOTAL (10)	7	0	0	3
The recommendation is: <input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted If joint referral, _____ did not support recommendation. <span style="margin-left: 300px;">committee acronym(s)</span>				
Vice Chair's or designee's signature: _____ <div style="text-align: center; margin-top: -15px;"> </div>				
Distribution: Original (White) – Committee      Duplicate (Yellow) – Chief Clerk's Office      Duplicate (Pink) – HMSO				