

Honolulu, Hawaii
February 14, 2014

RE: H.B. No. 2429
H.D. 1

Honorable Joseph M. Souki
Speaker, House of Representatives
Twenty-Seventh State Legislature
Regular Session of 2014
State of Hawaii

Sir:

Your Committee on Human Services, to which was referred H.B. No. 2429 entitled:

"A BILL FOR AN ACT RELATING TO TAXATION,"

begs leave to report as follows:

The purpose of this measure is to provide income tax relief to low-income taxpayers by:

- (1) Increasing the standard deduction and allowable personal exemption amounts for all taxpayers; and
- (2) Increasing the number of exemptions that may be claimed by taxpayers who are sixty-five years of age or older and who meet certain income requirements.

The Hawaii Primary Care Association supported this bill. The Department of Taxation and Tax Foundation of Hawaii provided comments on this bill.

Your Committee has amended this measure by:

- (1) Changing its effective date to July 1, 2050, to facilitate discussion;
- (2) Inserting a blank date for the taxable years to which this measure applies; and



- (3) Making technical, nonsubstantive amendments for the purposes of clarity, consistency, and style.

This measure has been brought before the Legislature repeatedly over the years. As it proceeds to your Committee on Finance and through the legislative process, your Committee encourages further discussion and consideration of this measure and the important issues it seeks to address.

As affirmed by the record of votes of the members of your Committee on Human Services that is attached to this report, your Committee is in accord with the intent and purpose of H.B. No. 2429, as amended herein, and recommends that it pass Second Reading in the form attached hereto as H.B. No. 2429, H.D. 1, and be referred to the Committee on Finance.

Respectfully submitted on
behalf of the members of the
Committee on Human Services,



MELE CARROLL, Chair



State of Hawaii
House of Representatives
The Twenty-seventh Legislature

HSCR 454-14

Record of Votes of the Committee on Human Services

Bill/Resolution No.: HB 2429	Committee Referral: HVS, FIN	Date: 2/11/14		
<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)				
HUS Members	Ayes	Ayes (WR)	Nays	Excused
1. CARROLL, Mele (C)				✓
2. KOBAYASHI, Bertrand (VC)	✓			
3. BELATTI, Della Au				✓
4. CREAGAN, Richard	✓			
5. HASHEM, Mark J.	✓			
6. JORDAN, Jo	✓			
7. MORIKAWA, Dee	✓			
8. OSHIRO, Marcus R.	✓			
9. WOODSON, Justin H.				✓
10. FUKUMOTO, Beth	✓			
TOTAL (10)	7			3
The recommendation is: <input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted If joint referral, _____ did not support recommendation. <div style="text-align:center; font-size: small;">committee acronym(s)</div>				
Vice Chair's or designee's signature: _____				
Distribution: Original (White) – Committee Duplicate (Yellow) – Chief Clerk's Office Duplicate (Pink) – HMSO				