
A BILL FOR AN ACT

RELATING TO INCOME TAX CREDITS FOR VOTING IN ELECTIONS.

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

1 SECTION 1. Chapter 235, Hawaii Revised Statutes, is
2 amended by adding a new section to be appropriately designated
3 and to read as follows:

4 "§235- Tax credits to promote voting in elections. (a)

5 Any taxpayer who files an individual income tax return for a
6 taxable year may claim an income tax credit under this section
7 against the taxpayer's Hawaii state individual net income tax
8 liability.

9 (b) The tax credit shall be \$5 for each election in which
10 the taxpayer voted in the prior taxable year; provided that the
11 taxpayer submits a ballot receipt for each election for which
12 the taxpayer claims an income tax credit under this section.

13 (c) If the total amount of tax credits claimed by the
14 taxpayer under this section exceeds the amount of the income tax
15 payments due from the taxpayer, the excess of credit over
16 payments due shall be refunded to the taxpayer; provided that
17 the tax credit properly claimed by a taxpayer who has no income



1 tax liability shall be paid to the taxpayer; and provided
 2 further that no refunds or payments on account of the tax credit
 3 allowed by this section shall be made for amounts less than \$1.

4 (d) The director of taxation shall prepare forms as may be
 5 necessary to claim a credit under this section, including
 6 requiring proof of claim for the tax credit, and may adopt rules
 7 pursuant to chapter 91.

8 (e) All of the provisions relating to assessments and
 9 refunds under this chapter and under section 231-23(c)(1) shall
 10 apply to the tax credit under this section.

11 (f) Claims for the tax credit under this section,
 12 including any amended claims, shall be filed on or before the
 13 end of the twelfth month following the taxable year for which
 14 the credit may be claimed.

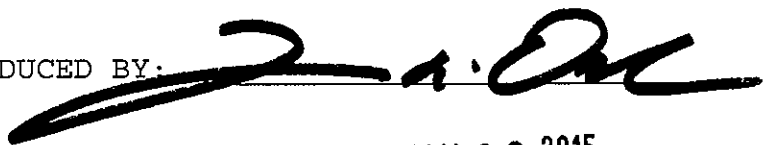
15 (g) For the purposes of this section, the term "election"
 16 has the same meaning as defined in section 11-1."

17 SECTION 2. New statutory material is underscored.

18 SECTION 3. This Act, upon its approval, shall apply to
 19 taxable years beginning after December 31, 2014.

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INTRODUCED BY:



JAN 26 2015



H.B. NO. 789

Report Title:

Income Tax Credits; Voting

Description:

Establishes an income tax credit for voting in elections.

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