

Honorable Scott K. Saiki
Speaker, House of Representatives
Thirtieth State Legislature
Regular Session of 2020
State of Hawaii
Sir:

Your Committee on Human Services & Homelessness, to which was referred S.B. No. 2291, 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 establish a refundable tax credit for business-supported child care equal to a percentage of a taxpayer's eligible business child care expenses.

Your Committee received comments on this measure from the Department of Human Services, Department of Taxation, Executive Office on Early Learning, and Tax Foundation of Hawaii.

Your Committee finds that Hawaii's families are financially burdened and alternative, innovative methods are necessary to alleviate the financial burdens. This measure incentivizes employers to invest in its employees and expand access to child care to Hawaii's working families.

Your Committee has amended this measure by specifying that the definition of "child care facility" includes child care facilities registered with the Department of Human Services, as well as child care facilities that are licensed by the Department.

As affirmed by the record of votes of the members of your Committee on Human Services & Homelessness that is attached to this report, your Committee is in accord with the intent and purpose of S.B. No. 2291, S.D. 2, as amended herein, and recommends that it pass Second Reading in the form attached hereto as S.B. No. 2291, S.D. 2, H.D. 1, and be referred to your Committee on Finance.

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

JOY A. SAN BUENAVENTURA, Chair