TAX FOUNDATION
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2023 Administration Proposals			
Dept./No.	Description	Senate	House
[ATG-04]	Increases fees for selling tobacco tax stamps. Increases funding limits for special fund controlled by Attorney General.	SB 1280 SD 1	HB 982 HD 1
[BED-12]	ConAm providing that the legislature may authorize political subdivisions, such as counties, to issue tax increment bonds which would not count toward the debt limit.	SB 1295 SD 1	~~HB 997 HD 1~~
[GOV-01]	Adds new tax credit for teacher's expenses. Increases household and dependent care credit and household renters' credit. (Provisions increasing the amounts for the income tax brackets, personal exemption amount and standard deduction amounts, and EITC, were moved to HB 954. Food/excise credit, see HB 493.)	~~SB 1347~~	HB 1049 HD 2
[GOV-06]	GET exemption for construction of affordable housing units.	SB 1352 SD 2	HB 1054 HD 2
[TAX-01]	Conforms Hawai'i income and estate and generation-skipping transfer tax laws to Internal Revenue Code. Begins conforming to IRC 1341 (claim of right doctrine).	SB 1398 SD 1	HB 1100 HD 1
[TRN-01]	Exempts the State from county stormwater user fees.	~~SB 1399~~	HB 1101 HD 1
[TRN-11]	Establishes road usage charge for electric vehicles, eliminates vehicle registration surcharge for electric vehicles.	~~SB 1408~~	HB 1110 HD 2

Legislative Tax Proposals				
Tax	**Bill No.**	**Description**	**Status**	**Companion**
Administration and Appeals				
	SB 494 SD 1	Allows DOTAX nonjudicial foreclosure of certain tax liens after establishing vacancy and abandonment.	3rd	
Income	**Bill No.**	**Description**	**Status**	**Companion**
	HB 233 HD 1	Establishes refundable child tax credit payable monthly.	3rd	~~SB 357~~
	HB 351 HD 1	Tax credit for condo owners whose maintenance fees are increased for a fire system retrofit.	3rd	SB 1234

Income	Bill No.	Description	Status	Companion
	HB 400 HD 2	Income tax credit for employers that make available child care services to their employees.	3rd	
	HB 493 HD 2	Amends the income brackets and credit amounts of the refundable food/excise tax credit.	3rd	
	HB 561 HD 1	Requires tax credits to sunset or face a 1/3 annual reduction after five years.	3rd	SB 1117
	HB 607 HD 2	Tax credit for producers shipping agricultural products interisland.	3rd	
	HB 608 HD 2	Organic foods production tax credit of 100% of qualified expenses up to $50K.	3rd	
	HB 610 HD 2	Establishes the farm workforce retention tax credit for farm employers or owners of farm employers who employ eligible farm employees.	3rd	
	HB 612 HD 2	Creates an income tax credit up to $10,000 to alleviate the high costs of production for farmers, ranchers, and fishers.	3rd	
	HB 619 HD 2	Establishes an income tax credit for qualified small farms that donate eligible food products or prepared food to food banks or food pantries.	3rd	
	HB 947 HD 1	Establishes a food manufacturer tax credit.	3rd	~~SB 1266~~
	HB 954 HD 2	Increases the tax bracket, personal exemption, and standard deduction amounts for 2023, and indexes the amounts for cost of living adjustment annually thereafter. Changes the amount of the state earned income tax credit to an unspecified percentage of the federal earned income tax credit.	3rd	
	HB 1121 HD 1	Income tax exemption for the gain realized from leased fee interest sale upon leasehold conversion.	Xover	SB 884 SD 1
	HB 1193 HD 1	Changes to tax credits for research activities: Extends the repeal date, adds an unspecified cap amount, consolidates the survey and certification requirements.	3rd	
	HB 1203 HD 2	Establishes an employer child care tax credit.	3rd	

Income	Bill No.	Description	Status	Companion
	HB 1362 HD 2	Authorizes certain entities to elect to pay Hawai‘i income tax at the entity level through pass-through entities.	3rd	SB 1437 SD 1
	HB 1383 HD 1	Establishes Agricultural import replacement tax credit.	3rd	
	HB 1384 HD 1	Establishes Manufacturing development tax credit.	3rd	
	SB 55 SD 2	Adjustments to tax credit for low-income household renters.	3rd	
	SB 281 SD 2	Allows a deduction for contributions to the State's HI-529 college savings program.	3rd	
	SB 302 SD 2	Temporarily reinstates technology infrastructure renovation tax credit.	3rd	
	SB 597 SD 1	Excludes income received from deferred compensation retirement plans from the state income tax for certain taxpayers.	3rd	~~HB 825 HD 1~~
	SB 795 SD 1	Requires productions to provide evidence of reasonable efforts to comply with all requirements to qualify for the motion picture digital media, and film production income tax credit.	Xover	~~HB 1314 HD 1~~
	SB 801 SD 1	Establishes a qualified internship tax credit.	3rd	
	SB 822 SD2	Adds a credit for creative districts, which would be established to foster artistic or cultural activities.	3rd	
	SB 924 SD 1	Eliminates the home mortgage interest deduction for second homes under Hawai‘i income tax law.	3rd	~~HB 886 HD 1~~
	SB 951 SD 2	For Tax Credit for Research Activities, adds a per-company cap per taxable year.	3rd	
	SB 1215 SD 2	Expands the definition of preceptor to receive income tax credits.	3rd	~~HB 1450~~
	SB 1237 SD 1	Extends the sunset date of the motion picture, digital media, and film production income tax credit. Establishes the Hawai‘i Film Commission. Establishes a new film studio tax credit.	3rd	

General Excise/Use	Bill No.	Description	Status	Companion
	HB 74 HD 1	GET exemption for servicing and maintenance of certain helicopters.	3rd	
	HB 1363 HD 3	Extends the period in which a county may adopt a surcharge on state tax, temporarily authorizes counties to amend the rates and uses of the surcharge.	3rd	SB 1568 SD 2
	SB 606 SD 2	GET exemption for the sale of hearing aids.	3rd	~~HB 935~~
	SB 667 SD 2	For nonprofit organizations, limits GET to unrelated business taxable income.	3rd	
	SB 866 SD 1	Amends criteria for qualifying an affordable housing project for GET exemption and allows costs from other than contractors to merit exemption.	3rd	
	SB 1035 SD 1	Exempts medical services provided by health care providers to patients who receive Medicaid, Medicare, or TRICARE benefits from the general excise tax.	3rd	~~HB 662 HD 1~~
	SB 1099 SD 1	Allows for county surcharge dollars to be used for housing infrastructure, including roadways, water, and sewer.	3rd	~~HB 1479~~
Tobacco	**Bill No.**	**Description**	**Status**	**Companion**
	SB 975 SD 2	Amends tobacco tax law to include e-cigs. Hikes licensing fees.	3rd	~~HB 833~~
Motor Vehicle	**Bill No.**	**Description**	**Status**	**Companion**
	SB 1046 SD 2	Changes vehicle weight tax exemption from active military personnel to certain veterans.	3rd	~~HB 147~~
Conveyance	**Bill No.**	**Description**	**Status**	**Companion**
	SB 362 SD 2	Conveyance tax hike for non owner occupied residential; change to earmark.	3rd	~~HB 286~~
Multiple Tax Types	**Bill No.**	**Description**	**Status**	**Companion**
Fuel, GET	SB 1091 SD 1	Allows for a % of GE and fuel taxes to be used for maintenance of private roadways that are open to the public.	3rd	~~HB 279 HD 2~~
GET, Misc.	HB 567 HD 2	Exempts DHHL housing development from GET and school impact fees.	3rd	~~SB 448 SD 1~~
GET, TAT	HB 1375 HD 3	Establishes the destination management agency. Establishes the tourism special fund, which receives an allocation from TAT revenue. Repeals the Hawai'i tourism authority.	3rd	

Multiple Tax Types	Bill No.	Description	Status	Companion
Income, General Excise, Unemployment	SB 817	Adds, as eligible enterprise zone activities, processing of agricultural products and production of renewable energy.	3rd	HB 852 HD 1
Fuel, Misc., Motor Vehicle	SB 1534 SD 2	Replaces the $50 annual vehicle registration surcharge for electric vehicles with a capped mileage-based road user fee for electric vehicles.	3rd	
Miscellaneous	**Bill No.**	**Description**	**Status**	**Companion**
	HB 37	Abolishes non-general funds of OHA per auditor's recommendations.	3rd	
	HB 38 HD 1	Reclassifies HRD special fund as a revolving fund per auditor's recommendation.	Xover	
	HB 537 HD 2	Establishes a tax equal to seventy per cent of the manufacturer's list price for electronic smoking devices and e-liquid products.	3rd	~~SB 1214~~
	SB 304 SD 2	Establishes a visitor impact fee program within the Department of Land and Natural Resources.	3rd	~~HB 1162 HD 2~~
	SB 669 SD 2	Legalizes cannabis. Establishes new tax of 10% on cannabis products.	3rd	
	SB 874 SD 1	Expands the list of projects that would be exempt from school impact fees.	3rd	