
A BILL FOR AN ACT

RELATING TO INCOME TAX.

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- Employee public transportation; tax deduction.

5 (a) There shall be allowed to employers subject to this
6 chapter, a deduction from gross income equal to the cost of
7 public transportation incurred by the employer's employees that
8 is reimbursed by the employer for public transportation to and
9 from work; provided that the deduction shall not exceed \$ per
10 year per employer.

11 (b) For the purposes of this section, "public
12 transportation" means any form of transportation that is
13 provided by the federal, state, or county governments.

14 (c) The director of taxation:

15 (1) Shall prepare such forms as may be necessary to claim
16 a tax deduction under this section;

17 (2) May require proof of the claim for the tax deduction,
18 including an affidavit signed by the employer; and



1 (3) May adopt rules pursuant to chapter 91 to effectuate
2 this section."

3 SECTION 2. New statutory material is underscored.

4 SECTION 3. This Act shall take effect upon its approval.
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Report Title:

Income Tax; Public Transportation

Description:

Provides an income tax deduction for an employer who reimburses the employer's employees for the cost of public transportation incurred by the employees for transportation to and from work.

