
SENATE RESOLUTION

REQUESTING THE TAX REVIEW COMMISSION TO IDENTIFY POSSIBLE MEANS
BY WHICH THE HAWAII LONG-TERM CARE FINANCING PROGRAM CAN BE
IMPLEMENTED.

1 WHEREAS, the State passed Act 245, Session Laws of Hawaii
2 2002 (Act 245), on July 1, 2002, creating the Hawaii Long-Term
3 Care Financing Program (LTC Financing Program); and
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5 WHEREAS, the LTC Financing Program is intended to provide
6 universal and affordable long-term care for all eligible State
7 residents regardless of income; and
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9 WHEREAS, the LTC Financing Program benefits are intended to
10 be primary over long-term care benefits from private insurance
11 companies and Medicaid; and
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13 WHEREAS, Act 245, codified at chapter 346C, Hawaii Revised
14 Statutes, only established a framework for the LTC Financing
15 Program and therefore, the details of the program, including how
16 to pay for it, remain undetermined; and
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18 WHEREAS, in 2003, the Legislature passed S.B. No. 1088,
19 S.D. 2, H.D.2, C.D. 1 (2003), which proposed to establish a
20 Long-Term Care Income Tax Credit for amounts paid for purchase
21 of long-term care insurance but was vetoed by the Governor; and
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23 WHEREAS, the Tax Review Commission is scheduled to convene
24 in 2025 pursuant to Chapter 232E, Hawaii Revised Statutes, with
25 the purpose of conducting a systematic review of the State's tax
26 structure; now, therefore,
27

28 BE IT RESOLVED by the Senate of the Thirty-third
29 Legislature of the State of Hawaii, Regular Session of 2025,
30 that the Tax Review Commission is requested to identify possible
31 means by which the Hawaii Long-Term Care Financing Program can
32 be implemented, including consideration of a revised version of
33 the Long-Term Care Income Tax Credit proposed in S.B. No. 1088,



1 S.D. 2, H.D. 2, C.D. 1 (2003) and the findings listed in
2 *Financing Long Term Care: A Report to the Hawaii State*
3 *Legislature*, Executive Office on Aging, Office of the Governor,
4 July 1991; and
5

6 BE IT FURTHER RESOLVED that the Tax Review Commission is
7 requested to submit a report of its findings and
8 recommendations, including any proposed legislation, to the
9 Legislature no later twenty days prior to the convening of the
10 Regular Session of 2026; and
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12 BE IT FURTHER RESOLVED that the report to the Legislature
13 is requested to include the possible implementations, financing
14 mechanisms, and costs that may be associated with implementing
15 and administering the Long-Term Care Financing Program; and
16

17 BE IT FURTHER RESOLVED that certified copies of this
18 Resolution be transmitted to the Governor, Director of Budget
19 and Finance, Director of Taxation, and Chairperson of the Tax
20 Review Commission.



S.R. NO. 19
S.D. 1

I hereby certify that this is a full, true, and
correct copy of the original filed in this office.

Dated: MAY 21 2025



Assistant Clerk of the Senate
State of Hawai'i