


September 10, 2025

RECEIVED OCS  
'25 SEP 10 AM 11:51

MEMO TO: RPTR-3 File

F R O M: Alice L. Lee, Chair   
Special Committee on Real Property Tax Reform

SUBJECT: **TRANSMITTAL OF INFORMATIONAL DOCUMENT RELATING TO  
BILL 111 (2025), ON THE CIRCUIT BREAKER TAX CREDIT**  
(RPTR-3)

The attached informational document pertains to Item 3 on the Special Committee's agenda.

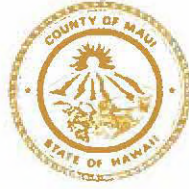
rptr:ltr:003afile01:kes

Attachment

**RICHARD T. BISSEN, JR.**  
Mayor

**MARCY MARTIN**  
Director

**MARIA E. ZIELINSKI**  
Deputy Director

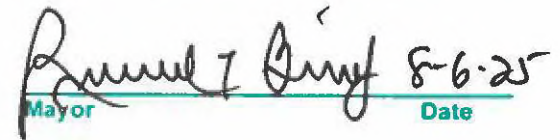


**DEPARTMENT OF FINANCE**  
**COUNTY OF MAUI**  
200 SOUTH HIGH STREET  
WAILUKU, MAUI, HAWAII 96793  
[www.mauicounty.gov](http://www.mauicounty.gov)

August 4, 2025

Honorable Richard T. Bissen, Jr.  
Mayor, County of Maui  
200 South High Street  
Wailuku, Hawaii 96793

**APPROVED FOR TRANSMITTAL**

  
Mayor Date

For Transmittal to:

Honorable Yuki Lei K. Sugimura, Chair  
Budget, Finance, and Economic Development Committee  
200 South High Street  
Wailuku, Hawaii 96793

Dear Chair Sugimura:

**SUBJECT: A BILL FOR AN ORDINANCE AMENDING SECTION 3.48.820, MAUI COUNTY CODE, RELATING TO THE CIRCUIT BREAKER TAX CREDIT (BFED-21(28))**

In response to your November 18, 2024 request regarding real property tax exemptions, the Department of Finance is transmitting a proposed bill entitled, "A BILL FOR AN ORDINANCE AMENDING SECTION 3.48.820, MAUI COUNTY CODE, RELATING TO THE CIRCUIT BREAKER TAX CREDIT."

The purpose of the proposed bill is to amend Section 3.48.820, Maui County Code, to simplify the application process for older applicants who file for the Circuit Breaker Credit annually.

For Fiscal Year 2025-26, there are 405 taxpayers qualified for the Circuit Breaker program. About 40% of recipients could be eligible for this benefit. This amendment will not impact revenue.

*Honorable Yuki Lei K. Sugimura, Chair*

*August 4, 2025*

*Page 2*

Thank you for your attention to this matter. Should you have any questions, please feel free to contact me or Deputy Director Maria Zielinski at extension 7722.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Marcy Martin', with a stylized, flowing script.

MARCY MARTIN  
Director of Finance

Attachments

ORDINANCE NO. \_\_\_\_\_

BILL NO. \_\_\_\_\_ (2025)

A BILL FOR AN ORDINANCE AMENDING SECTION 3.48.820, MAUI COUNTY  
CODE, RELATING TO THE CIRCUIT BREAKER TAX CREDIT

BE IT ORDAINED BY THE PEOPLE OF THE COUNTY OF MAUI:

SECTION 1. This Ordinance's purpose is to simplify the application process for those who are least 78 years old and have been in the circuit breaker tax credit program for at least three of the six prior years, by replacing the tax return transcript and tax account transcript requirements with a Department of Finance affidavit form.

SECTION 2. Section 3.48.820, Maui County Code, is amended to read as follows:

**"3.48.820 Administration.** A. The director [shall] will determine whether the homeowner qualifies for the circuit breaker tax credit upon review and verification of each completed application. To verify information in the application, the director [shall] must require proof of household income, as defined in section 3.48.805. The director may require that each member of the household provide copies of:

[(1)]1. A tax return transcript from the Internal Revenue Service.

[(2)]2. A tax account transcript, if applicable, from the Internal Revenue Service.

[(3)]3. Any accompanying forms and schedules as the director may require to verify the transcripts.

Except that an applicant who is at least 78 years old and has qualified for the circuit breaker tax credit for at least three out of the six prior years, may provide an affidavit form declaring the household adjusted gross income in lieu of the items listed above. If the director obtains evidence that a claimant does not qualify for the circuit breaker tax credit, the director may require these items

be provided as evidence of qualification upon written notice to the claimant by mail.

The applicant may refuse to provide the information or authorization required by the director. Failure to provide such information or authorization [shall] will result in the denial of the application. [Notwithstanding] Despite any provision to the contrary, there [shall] will be no appeal from the director's decision to deny an application as a result of the applicant's failure to provide the required information or authorization.

B. The director [shall] must determine if the homeowner qualifies for the circuit breaker tax credit. If the homeowner does not qualify for the circuit breaker tax credit, the director [shall] must notify the homeowner on or before March 1 preceding the tax year.

C. If an application for the circuit breaker tax credit is granted, the director [shall] must apply the credit to the real property tax bills issued [pursuant to] in accordance with sections 3.48.190 and 3.48.195, apportioned in equal parts between the two installments.

D. A circuit breaker tax credit [shall] is not [be] transferable to another person or property.

E. The director may adopt rules and prescribe forms to implement this article.

SECTION 3. Material to be repealed is bracketed. New material is underscored. In printing this bill, the County Clerk need not include the brackets, the bracketed material, or the underscoring.

SECTION 4. This Ordinance takes effect on approval.

APPROVED AS TO FORM AND  
LEGALITY:

A handwritten signature in black ink, appearing to read "Kristina C. Toshikiyo", is written over a horizontal line.

KRISTINA C. TOSHIKIYO  
Department of the Corporation Counsel  
County of Maui  
LF 2025-0402