

ORDINANCE NO. _____

BILL NO. 111 (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.

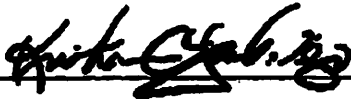
D. A circuit breaker tax credit [shall] is not [be] transferable to another person or property.

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:



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

INTRODUCED BY:

A handwritten signature in cursive script, appearing to read "John R. Lee", is written over a horizontal line.

Upon the request of the Mayor.

DIGEST

ORDINANCE NO. _____
BILL NO. 111 (2025)

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

This bill proposes to simplify the application process for the circuit breaker tax credit by allowing homeowners who are at least 78 years old to verify income by submitting an affidavit instead of Internal Revenue Service records.

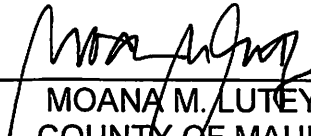
I, MOANA M. LUTEY, County Clerk of the County of Maui, State of Hawaii, DO
HEREBY CERTIFY that the foregoing BILL NO. 111 (2025) was passed on First Reading
by the Council of the County of Maui, State of Hawaii, on the 26th day of September,
2025, by the following vote:

AYES: Councilmembers Gabriel Johnson, Natalie A. Kama, Tamara A.M.
'AE Paltin, Keani N. W. Rawlins-Fernandez, Shane M. Sinenci,
Nohelani U'u-Hodgins, Vice-Chair Yuki Lei K. Sugimura, and
Chair Alice L. Lee.

NOES: None.
'A'OLE

EXCUSED: Councilmember Tom Cook.
UA HO'OKU'U 'IA

DATED at Wailuku, Maui, Hawaii, this 29th of September, 2025.



MOANA M. LUTEY, COUNTY CLERK
COUNTY OF MAUI, STATE OF HAWAII

Copies of the foregoing Bill, in full, are on file in the Office of the County Clerk,
County of Maui, for use and examination by the public.