Report to the Twenty-Fourth State Legislature
2007 Regular Session

On

Parental Preferences in Government Contracts, Programs, and Services

As Required By

Act 162, Session Laws of Hawaii 2002

Submitted by:

The State of Hawaii
Executive Branch

January 2007

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Act 162, Session Laws of Hawaii 2002

The State of Hawaii, Executive Branch, through the Department of Human Resources Development, hereby submits this Report to the Twenty-Fourth Legislature in accordance with Act 162, Session Laws of Hawaii 2002. This Report is being submitted on behalf of the state executive departments and offices, including the agencies attached thereto.

The following state executive departments and offices have reviewed their contracts, programs, and services that affect parental roles in children's health, welfare, and education, and have determined that a parental preference favoring one parent over the other in terms of child-rearing does not exist.

1. The Office of the Governor.
2. The Office of the Lieutenant Governor.
3. The Department of Accounting and General Services.
4. The Department of Agriculture.
5. The Department of the Attorney General.
6. The Department of Budget and Finance.
7. The Department of Business, Economic Development, and Tourism.
8. The Department of Commerce and Consumer Affairs.
9. The Department of Defense.

10. The Department of Hawaiian Home Lands.

11. The Department of Health.

12. The Department of Human Resources Development.

13. The Department of Human Services.

14. The Department of Labor and Industrial Relations.

15. The Department of Land and Natural Resources.

16. The Department of Public Safety.

17. The Department of Taxation.

18. The Department of Transportation.

19. The Department of Education.

20. The Hawaii State Public Library System.

21. The University of Hawaii.

Summary of the Report

All 16 of the executive departments, the Office of the Governor, the Office of the Lieutenant Governor, the Department of Education (including the Hawaii State Public Library System), and the University of Hawaii are included in this report. All departments and offices have reported that: (1) they have reviewed their respective contracts, programs, and services; (2) they have identified those contracts, programs, and services that affect parental roles in children's health, welfare, and education; and (3) they have determined that no parental preference exists that favors one parent over another in the raising of children.

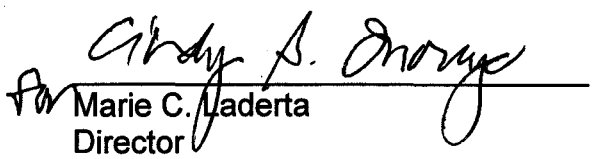
The Department of Taxation noted that Hawaii conforms to section 152 of the Internal Review Code (IRC) with respect to the definition of dependent. Section 152(e) of the IRC provides a special rule for divorced or legally separated parents that applies

to a dependency exemption. This statute may affect parental roles in children's health, welfare, or education because of the tax incentives provided to custodial parents. The department of Taxation does not believe, however, that this unfairly favors one parent over the other in terms of child-rearing because the tax exemption would apply to the parent with whom a child shared the principal place of abode for the greater portion of the calendar year.

In the event there are any questions relating to this Report, inquiries can be made to the Department of Human Resources Development by calling 587-1100.

DATED: Honolulu, Hawaii, December 12, 2006.

Respectfully Submitted,



for Marie C. Laderta
Director
Department of Human Resources
Development