

Honolulu, Hawaii

**MAR 01**, 2024

RE: H.B. No. 2235  
H.D. 1

Honorable Scott K. Saiki  
Speaker, House of Representatives  
Thirty-Second State Legislature  
Regular Session of 2024  
State of Hawaii

Sir:

Your Committee on Finance, to which was referred H.B. No. 2235, H.D. 1, entitled:

"A BILL FOR AN ACT RELATING TO NON-GENERAL FUNDS,"

begs leave to report as follows:

The purpose of this measure is to:

- (1) Reclassify or repeal certain non-general funds of the Department of Labor and Industrial Relations, pursuant to the recommendations made by the Auditor in Auditor's Report No. 23-06, and to transfer any unencumbered balance of any repealed fund to the general fund; and
- (2) Exempt the Boiler and Elevator Special Fund from central services expenses.

Your Committee received testimony in support of this measure from the Department of Labor and Industrial Relations. Your Committee received comments on this measure from the Tax Foundation of Hawaii.

As affirmed by the record of votes of the members of your Committee on Finance that is attached to this report, your Committee is in accord with the intent and purpose of H.B. No. 2235, H.D. 1, and recommends that it pass Third Reading.



Respectfully submitted on  
behalf of the members of the  
Committee on Finance,



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KYLE T. YAMASHITA, Chair



