Honolulu, Hawaii

March 24, 2006

RE:

S.B. No. 2156

S.D. 2

H.D. 1

Honorable Calvin K.Y. Say Speaker, House of Representatives Twenty-Third State Legislature Regular Session of 2006 State of Hawaii

Sir:

Your Committee on Judiciary, to which was referred S.B. No. 2156, S.D. 2, entitled:

"A BILL FOR AN ACT RELATING TO THE AUDITOR,"

begs leave to report as follows:

The purpose of this bill is to explicitly authorize the Office of the Auditor (Auditor) to examine and inspect all files, records, and documents of the Department of Taxation (DOTAX), including the tax returns of any taxpayer, for the purposes of carrying out its auditing or other investigative duties under Chapter 23, Hawaii Revised Statutes.

The Auditor supported this bill. DOTAX opposed this measure. The Tax Foundation of Hawaii offered comments.

Your Committee has amended this bill by:

- (1) Requiring the Auditor to implement internal policies to protect private personal information to ensure that confidential information found in DOTAX records remain confidential; and
- (2) Making technical, nonsubstantive amendments for style, clarity, and consistency.

As affirmed by the record of votes of the members of your Committee on Judiciary that is attached to this report, your Committee is in accord with the intent and purpose of S.B. No. 2156, S.D. 2, as amended herein, and recommends that it be referred to the Committee on Finance in the form attached hereto as S.B. No. 2156, S.D. 2, H.D. 1.

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

SYLVIA LUKE, Chair

State of Hawaii House of Representatives The Twenty-third Legislature



Record of Votes of the Committee on Judiciary

Bill/Resolution No.: SB2156 SD2 (HSCR990-06)	Date:	3/21/	106	
Committee Referral: LMG, JUD, FIN	☐ The committee is reconsidering its previous decision on the measure.			
The recommendation is to: Pass, unamended	Pass, with amendments			
☐ Hold	□ Re	ecommit		
JUD Members	Ayes	Ayes (WR)	Nays	Excused
1. LUKE, Sylvia (C)	/			
2. OSHIRO, Blake K. (VC)				
3. CALDWELL, Kirk				
4. KANOHO, Ezra R.				
5. KARAMATSU, Jon Riki				
6. MORITA, Hermina M.				
7. SONSON, Alex M.	/			
8. SOUKI, Joseph M.				
9. MARUMOTO, Barbara C. 10. THIELEN, Cynthia				
			:	
TOTAL	7	D	2	
The recommendation is: Adopted Not Adopted If joint referral, com Vice Chair's or designee's signature:	nmittee acronym		rt recommendation	1.
		A>)	
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