STAND. COM. REP. NO. 3519

Honolulu, Hawaii

APR - 7 2006

RE: H.B. No. 439

H.D. 1 S.D. 2

Honorable Robert Bunda President of the Senate Twenty-Third State Legislature Regular Session of 2006 State of Hawaii

Sir:

Your Committee on Ways and Means, to which was referred H.B. No. 439, H.D. 1, S.D. 1, entitled:

"A BILL FOR AN ACT RELATING TO THE OFFICE OF THE OMBUDSMAN," begs leave to report as follows:

The purpose of this measure is to allow the Ombudsman to access state tax returns and tax return information to perform its duty of investigating administrative acts of agencies.

Your Committee finds that state law authorizes the Ombudsman to investigate administrative acts of agencies by conducting inquiries and gathering relevant information. The law, however, is silent with respect to the Ombudsman's authority to access state tax returns and tax return information. The state Attorney General has issued an opinion that the Ombudsman does not have the authority to access state tax returns and tax return information.

This measure would clarify state law to specifically authorize the Ombudsman to obtain state tax return information and, thus, allow the Ombudsman to fulfill the Ombudsman's duty of investigating complaints concerning the administrative acts of agencies.

Your Committee has amended the measure by:

(1) Changing the effective date to July 1, 2050, to promote further discussion; and

(2) Making technical nonsubstantive amendments for the purposes of clarity and style.

As affirmed by the record of votes of the members of your Committee on Ways and Means that is attached to this report, your Committee is in accord with the intent and purpose of H.B. No. 439, H.D. 1, S.D. 1, as amended herein, and recommends that it pass Third Reading in the form attached hereto as H.B. No. 439, H.D. 1, S.D. 2.

Respectfully submitted on behalf of the members of the Committee on Ways and Means,

BRIAN T. TANIGUCHI, Chai

## The Senate Twenty-Third Legislature State of Hawaii

## Record of Votes of the Committee on Ways and Means (Bills and Resolutions)

Measure:*	Committee Referral: Date:				
HB 439 HD1 SD1	TGO/JHW, WAM $4 4 _{0}$				
The committee is reconsidering its previous decision on this measure.					
If so, then the previous decision was to:					
The Recommendation is to:					
Pass, unamended (2312)	Pass, with amendments (2311)		Hold   Recommit (2310) (2313)		
Members	Ayes	Ayes(WR)	Nays	Excused	
TANIGUCHI, Brian T. (C)					
TSUTSUI, Shan S. (VC)					
ENGLISH, J. Kalani					
ESPERO, Will					
FUKUNAGA, Carol					
HOOSER, Gary L.					
INOUYE, Lorraine R.					
KANNO, Brian					
KIM, Donna Mercado	/				
KOKUBUN, Russell S.					
NISHIHARA, Clarence K.	/	·			
SAKAMOTO, Norman					
HEMMINGS, Fred					
SLOM, Sam					
TRIMBLE, Gordon					
TOTAL	il	0	2	2	
Recommendation:					
Adopted Not Adopted					
Chair's or Designee's Signature:					
UJ 6-					
Distribution: Original Yellow Pink Goldenrod   File with Committee Report Clerk's Office Drafting Agency Committee File Copy					

<sup>\*</sup>Do <u>not</u> list more than one measure per Record of Votes.