

Honolulu, Hawaii

MAR 01 2007

RE: S.B. No. 678  
S.D. 1

Honorable Colleen Hanabusa  
President of the Senate  
Twenty-Fourth State Legislature  
Regular Session of 2007  
State of Hawaii

Madam:

Your Committees on Economic Development and Taxation and Ways and Means, to which was referred S.B. No. 678, S.D. 1, entitled:

"A BILL FOR AN ACT RELATING TO GENERAL EXCISE TAX,"

beg leave to report as follows:

The purpose of this measure is to exempt from the general excise tax amounts received by the operator of the Hawaii Convention Center for reimbursement of costs or advances made pursuant to a contract with the Hawai'i Tourism Authority.

Written testimony in support of this measure was received from the Department of Taxation; Department of Business, Economic Development, and Tourism; and Hawai'i Tourism Authority. The Tax Foundation of Hawaii submitted written comments.

Your Committees received a fiscal impact statement from the Department of Taxation (Department) that the revenue loss would be approximately \$700,000. The Department did not submit a statement of methodology or information as to whether the loss was calculated as a one-time or annual amount.

Your Committees find that this measure will enable the use of the Hawaii Convention Center Special Fund for the operation and marketing of the Center and not to cover general excise tax liabilities of the operator.

As affirmed by the records of votes of the members of your Committees on Economic Development and Taxation and Ways and Means



that are attached to this report, your Committees are in accord with the intent and purpose of S.B. No. 678, S.D. 1, and recommend that it pass Third Reading.

Respectfully submitted on  
behalf of the members of the  
Committees on Economic  
Development and Taxation and  
Ways and Means,

  
\_\_\_\_\_  
ROSALYN H. BAKER, Chair

  
\_\_\_\_\_  
CAROL FUKUNAGA, Chair



The Senate  
Twenty-Fourth Legislature  
State of Hawaii


**Record of Votes**  
**Committee on Economic Development and Taxation**  
**EDT**

Bill / Resolution No.:* <div style="font-size: 1.2em; font-family: cursive;">SB 678</div>	Committee Referral: <div style="font-size: 1.2em; font-family: cursive;">TSG, EDT/WAM</div>	Date: <div style="font-size: 1.2em; font-family: cursive;">2/26/07</div>		
<input type="checkbox"/> The committee is reconsidering its previous decision on this measure. If so, then the previous decision was to: _____				
The Recommendation is: <div style="display: flex; justify-content: space-between; margin-top: 10px;"> <div><input checked="" type="checkbox"/> Pass, unamended <small>2312</small></div> <div><input type="checkbox"/> Pass, with amendments <small>2311</small></div> <div><input type="checkbox"/> Hold <small>2310</small></div> <div><input type="checkbox"/> Recommit <small>2313</small></div> </div>				
Members	Aye	Aye (WR)	Nay	Excused
FUKUNAGA, Carol (C)	✓			
ESPERO, Will (VC)	✓			
ENGLISH, J. Kalani	✓			
IGE, David Y.				✓
SLOM, Sam	✓			
<b>TOTAL</b>	4			1
Recommendation: <div style="display: flex; justify-content: space-around; margin-top: 5px;"> <input checked="" type="checkbox"/> Adopted           <input type="checkbox"/> Not Adopted         </div>				
Chair's or Designee's Signature: <div style="font-size: 1.5em; font-family: cursive; margin-left: 50px;">Will Espero</div>				
<div style="display: flex; justify-content: space-between;"> <div>Distribution:</div> <div>Original</div> <div>Yellow</div> <div>Pink</div> </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div>File with Committee Report</div> <div>Clerk's Office</div> <div>Drafting Agency</div> </div>				

\*Only one measure per Record of Votes

The Senate  
Twenty-Fourth Legislature  
State of Hawaii

**Record of Votes**  
**Committee on Ways and Means**  
**WAM**

Bill / Resolution No.:* <div style="font-size: 1.2em; font-family: cursive;">678</div>	Committee Referral: <div style="font-size: 1.2em; font-family: cursive;">TSG, EDT/WAM</div>	Date: <div style="font-size: 1.2em; font-family: cursive;">2/26/07</div>		
<input type="checkbox"/> The committee is reconsidering its previous decision on this measure. If so, then the previous decision was to: _____				
The Recommendation is: <div style="display: flex; justify-content: space-between; align-items: flex-start;"> <div style="text-align: center;"> <input checked="" type="checkbox"/> Pass, unamended 2312         </div> <div style="text-align: center;"> <input type="checkbox"/> Pass, with amendments 2311         </div> <div style="text-align: center;"> <input type="checkbox"/> Hold 2310         </div> <div style="text-align: center;"> <input type="checkbox"/> Recommit 2313         </div> </div>				
Members	Aye	Aye (WR)	Nay	Excused
BAKER, Rosalyn H. (C)	/			
TSUTSUI, Shan S. (VC)	/			
CHUN OAKLAND, Suzanne	/			
ENGLISH, J. Kalani	/			
FUKUNAGA, Carol	/			
HOOSER, Gary L.	/			
KIM, Donna Mercado	/			
MENOR, Ron				/
TOKUDA, Jill N.				/
HEMMINGS, Fred				/
WHALEN, Paul				/
<b>TOTAL</b>	7	0	0	4
Recommendation: <div style="display: flex; justify-content: space-around; margin-top: 10px;"> <input checked="" type="checkbox"/> Adopted         <input type="checkbox"/> Not Adopted         </div>				
Chair's or Designee's Signature: <div style="font-size: 1.5em; font-family: cursive; margin-top: 10px;">  </div>				
Distribution: <div style="display: flex; justify-content: space-around; margin-top: 10px;"> <div style="text-align: center;">Original File with Committee Report</div> <div style="text-align: center;">Yellow Clerk's Office</div> <div style="text-align: center;">Pink Drafting Agency</div> </div>				

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