STAND. COM. REP. NO. 934

Honolulu, Hawaii

Monh 2, 2007

RE: H.B. No. 750 H.D. 1

Honorable Calvin K.Y. Say Speaker, House of Representatives Twenty-Fourth State Legislature Regular Session of 2007 State of Hawaii

Sir:

Your Committee on Finance, to which was referred H.B. No. 750 entitled:

"A BILL FOR AN ACT RELATING TO THE OFFICE OF THE OMBUDSMAN,"

begs leave to report as follows:

The purpose of this bill is to allow the Office of the Ombudsman (Ombudsman) to more effectively carry out its investigative duties by authorizing the Ombudsman or an authorized representative to access tax returns and return information in connection with the Ombudsman's official duties, including the investigation of the administrative acts of agencies.

The Ombudsman supported this bill. The Department of Taxation opposed this measure. The Tax Foundation of Hawaii submitted comments.

Your Committee has amended this measure by:

- (1) Removing the reference to authorized representatives of the Ombudsman and, instead, specifying that employees of the Ombudsman are authorized to access tax returns and return information;
- (2) Narrowing the scope of the Ombudsman's authority to access tax returns solely to a complainant's tax returns and return information after the complainant has provided written consent; and

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(3) Making technical, nonsubstantive amendments for style, clarity, and consistency.

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. 750, as amended herein, and recommends that it pass Third Reading in the form attached hereto as H.B. No. 750, H.D. 1.

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

MARCUS R. OSHIRO, Chair

HSCR 934

State of Hawaii House of Representatives The Twenty-fourth Legislature

Record of Votes of the Committee on Finance

Bill/Resolution No.: ##B 750	Date:	2/22/0	7		
AB 750 Committee Referral: LMG, FIN	☐ The committee is reconsidering its previous decision on the measure.				
The recommendation is to: Pass, unamended	Pass, with amendments				
☐ Hold	Pass, with amendments, for recommittal for further consideration				
FIN Members	Ayes	Ayes (WR)	Nays	Excused	
1. OSHIRO, Marcus R. (C)					
2. LEE, Marilyn B. (VC)	~				
3. BELATTI, Della Au					
4. BROWER, Tom		~			
5. CARROLL, Mele					
6. CHONG, Pono	/				
7. HANOHANO, Faye P.	1				
8. HAR, Sharon E.	/			la de la composición	
9. MAGAOAY, Michael Y.	I				
10. MANAHAN, Joey	~				
11. MIZUNO, John	<u> </u>				
12. NAKASONE, Bob	~				
13. RHOADS, Karl					
14. SAGUM, Roland D., III	· · · · · · · · · · · · · · · · · · ·	~			
15. TOKIOKA, James Kunane					
16. AWANA, Karen Leinani				<u> </u>	
17. MEYER, Colleen Rose	M2	~			
18. WARD, Gene, Ph.D.		V			
TOTAL	13m	#50m	6	. /	
The recommendation is: Adopted Not Adopted					
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Vice Chair's or designee's signature:	U				
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