STAND. COM. REP. NO. /343 -08

Honolulu, Hawaii

Moreh 20, 2008

RE: S.B. No. 711 H.D. 1

Honorable Calvin K.Y. Say Speaker, House of Representatives Twenty-Fourth State Legislature Regular Session of 2008 State of Hawaii

Sir:

Your Committee on Judiciary, to which was referred S.B. No. 711 entitled:

"A BILL FOR AN ACT RELATING TO TAXATION,"

begs leave to report as follows:

The purpose of this bill is to:

- (1) Establish a ten-year statute of limitations on tax collections; and
- (2) Clarify that the three-year statute of limitations on tax assessments for the general excise tax, use tax, and other period taxes begins at the filing of each periodic return.

The Chamber of Commerce of Hawaii; Hawaii Society of Certified Public Accountants; Horwath Kam & Company; Chun, Kerr, Dodd, Beaman & Wong; and concerned licensed attorneys practicing in tax law testified in support of this bill. The Department of Taxation opposed this measure. The Tax Foundation of Hawaii provided comments.

Your Committee amended this bill by:

(1) Extending by one year, from June 30, 2017, to June 30, 2018, the barring of any levy for assessments made before July 1, 2008;

SB711 HD1 HSCR JUD HMS 2008-3010

- (2) Applying the effect of the Act to tax returns filed after June 30, 2008; and
- (3) Changing its effective date to July 1, 2008.

Other technical, nonsubstantive amendments were made for clarity, consistency, and style.

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. 711, as amended herein, and recommends that it pass Second Reading in the form attached hereto as S.B. No. 711, H.D. 1, and be referred to the Committee on Finance.

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

TOMMY WATERS, Chair

## State of Hawaii House of Representatives The Twenty-fourth Legislature

## HSCR 1343-08

## **Record of Votes of the Committee on Judiciary**

Bill/Resolution No.:	Committee Referral:			Date:		
SB711(SSCR744)	JUD, FIN			03-11-SC		
☐ The committee is reconsidering its previous	ous decision on	the measure				
	namended (as is nort form bill wi		s, with amendmen	ts (HD) Holo		
JUD Members		Ayes	Ayes (WR)	Nays	Excused	
1. WATERS, Tommy (C)	bill see to the	nt show whereit	10 (1900) - The sa		χ	
2. OSHIRO, Blake K. (VC)		K				
3. EVANS, Cindy		<b>X</b>	gradente de la composición del composición del composición de la composición de la composición de la composición del composición de la composición del com			
4. GREEN, Josh, M.D.		<u></u>				
5. ITO, Ken					٠	
6. LUKE, Sylvia		K				
7. McKELVEY, Angus L.K.	de com male de	<b></b>			Signal Clark	
8. MORITA, Hermina M.					<b>x</b>	
9. SONSON, Alex M.	70	ara <b>k</b> mara		hiji Quiptur	nance see see see see see see see see see s	
10. SOUKI, Joseph M.		Y				
11. TSUJI, Clift	die en eeu e	X				
12. YAMANE, Ryan I.					بغ	
13. YAMASHITA, Kyle T.		×		Processing and Special Con-	alianti i se terefinal e A	
14. MARUMOTO, Barbara C.			K			
15. PINE, Kymberly Marcos	P. skedskillin delejs	designation of	γ			
16. THIELEN, Cynthia				\ \ \ \ \		
					***************************************	
/						
TOTAL (16)		9	2	\	4	
The recommendation is:  Adopted  If joint referral,  Cammittee acronym(s)  Adopted  did not support recommendation.						
Vice Chair's or designee's signature:						
Distribution: Original (White) – Committee Duplicate (Yellow) – Chief Clerk's Office						