STAND. COM. REP. NO.

717

Honolulu, Hawaii

MAR 0 1 2007

RE: S.B. No. 1499

S.D. 2

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

Madam:

Your Committee on Ways and Means, to which was referred S.B. No. 1499, S.D. 1, entitled:

"A BILL FOR AN ACT RELATING TO TAX ADMINISTRATION,"

begs leave to report as follows:

The purpose of this measure is to conform Hawaii tax law to federal tax law as it relates to tax administration and criminal tax enforcement.

The Department of Taxation submitted written comments in support of this measure. The Tax Foundation of Hawaii submitted written comments.

Your Committee finds that this measure will enhance tax compliance by conforming Hawaii's tax law to federal tax law, including by establishing penalties for persons who prepare tax returns that unrealistically understate tax liability and for the promotion of abusive tax shelters, and by criminalizing the wilful failure to collect and pay over taxes.

Your Committee has amended this measure by making technical, nonsubstantive changes for the purposes of clarity, consistency, 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 S.B. No. 1499, S.D. 1, as amended herein, and recommends that it pass

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Third Reading in the form attached hereto as S.B. No. 1499, S.D. 2.

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

ROSALYN H. BAKER, Chair

The Senate Twenty-Fourth Legislature State of Hawaii

Record of Votes Committee on Ways and Means WAM

Bill / Resolution No.:*	Committee	Referral:	Da	te:	
SB/499 SDI EDT,		WAN	1 2	23.0	ア
The committee is reconsidering its previous decision on this measure.					
If so, then the previous decision was to:					
The Recommendation is:					
Pass, unamended Pass, with amendments Hold Recommit 2312 2311 2310 2313					
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					
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TOTAL		10	0	\cup	
Recommendation:	Adopted	Not Adopted			
Chair's or Designee's Signature:					
Distribution: Original File with Committ		Yellow Pink t Clerk's Office Drafting Agency			