STAND. COM. REP. NO. **969** 

Honolulu, Hawaii

MAR 0 2 2007

RE: S.B. No. 675

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

## Madam:

Your Committee on Judiciary and Labor, to which was referred S.B. No. 675 entitled:

"A BILL FOR AN ACT PROPOSING AN AMENDMENT TO ARTICLE VII, SECTION 3, OF THE HAWAII CONSTITUTION, TO CHANGE THE APPOINTMENT OF THE TAX REVIEW COMMISSION TO EVERY TEN YEARS,"

begs leave to report as follows:

The purpose of this measure is to propose a constitutional amendment to require the Tax Review Commission to meet every ten years instead of five years.

Your Committee received written comments in support of this measure from the Hawaii Government Employees Association. Written comments in opposition was received from the Department of Taxation. Written comments were received from the Tax Foundation of Hawaii.

Your Committee finds that a five-year interval for the tax review commission to meet, as required in the Hawaii constitution, is too short a time period to fully implement, measure, and analyze their recommendations. Your Committee believes that a ten-year time interval between the convening of a Tax Review Commission is more appropriate.

As affirmed by the record of votes of the members of your Committee on Judiciary and Labor that is attached to this report, your Committee is in accord with the intent and purpose of S.B. No. 675 and recommends that it pass Third Reading.



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

CLAYTON HEE, Chair

## The Senate Twenty-Fourth Legislature State of Hawaii

## Record of Votes Committee on Judiciary and Labor JDL

	Committee Referral: Date: 3/2/07			
- 50610   DOM SDC   5/40 /				
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
HEE, Clayton (C)				
KOKUBUN, Russell S. (VC)				
INOUYE, Lorraine R.				
NISHIHARA, Clarence K.	1/			
GABBARD, Mike				
TOTAL	4			
Recommendation:  Adopted  Not Adopted				
Chair's or Designee's Signature:				
Distribution: Original Yellow Pink File with Committee Report Clerk's Office Drafting Agency				

\*Only one measure per Record of Votes