STAND. COM. REP. NO. 325-10

Honolulu, Hawaii Fe 512, 2010

RE: H.B. No. 2599 H.D. 1

Honorable Calvin K.Y. Say Speaker, House of Representatives Twenty-Fifth State Legislature Regular Session of 2010 State of Hawaii

Sir:

Your Committee on Judiciary, to which was referred H.B. No. 2599 entitled:

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

begs leave to report as follows:

The purpose of this bill is to provide for the mandatory assessment of administrative costs associated with investigating tax crimes where a taxpayer is convicted of a tax offense or has a conviction deferred.

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

Your Committee has amended this bill by:

- (1) Changing the effective date to December 21, 2058, to encourage further discussion; and
- (2) Making technical, nonsubstantive changes 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 H.B. No. 2599, as amended herein, and recommends that it pass Second Reading in the form attached hereto as H.B. No. 2599, H.D. 1, and be referred to the Committee on Finance.



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

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JON FIKI KARAMATSU, Chair

HB2599 HD1 HSCR JUD HMS 2010-1843

State of Hawaii House of Representatives The Twenty-fifth Legislature

HSCR 325-10

Record of Votes of the Committee on Judiciary

Bill/Resolution No.: HB 2-599	Committee	e Referral: 1D, FLN	Date	2/9/10	
The committee is reconsidering its previous decision on the measure.					
The recommendation is to: Pass, unamended (as is) Pass, with amendments (HD) Hold Pass short form bill with HD to recommit for future public hearing (recommit) 					
JUD Members		Ayes	Ayes (WR)	Nays	Excused
1. KARAMATSU, Jon Riki (C)		1			
2. ITO, Ken (VC)		V			
3. BELAITIL Della Au		6			
4. CABANILLA, Rida					
5. CARROLL, Mele					
6. HERKES, Robert N.		V		#	· · · · · · · · · · · · · · · · · · ·
7. LUKE, Sylvia					
8. McKELVEY, Angus L.K.				1998 R0229-24188281-13354 - K. D. Drak, K. J. 1997	The strengt internal way on the state of the
9. MIZUNO, John M.					
10. MORITA, Hermina M.	11、「売入11点1時間				
11. OSHIRO, Blake K.	n en en de la serie de la s En la serie de la	V			
12. SOUKI, Joseph M.					
13. TSUIL Clift					
14. WAKAI, Glenn					
15. MARUMOTO, Barbara C.					
16. THIELEN, Cynthia		V	: <u>.</u>		
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TOTAL (16)		14	Ø	Ø	2
The recommendation is: Adopted If joint referral, did not support recommendation.					
Vice Chair's or designee's signature:					
Distribution: Original (White) – Committee Duplicate (Yellow) – Chief Clerk's Office Duplicate (Pink) – HMSO					