STAND. COM. REP. NO.

Honolulu, Hawaii

FEB 1 2 2010

RE: S.B. No. 2752

Honorable Colleen Hanabusa President of the Senate Twenty-Fifth State Legislature Regular Session of 2010 State of Hawaii

Madam:

Your Committee on Judiciary and Government Operations, to which was referred S.B. No. 2752 entitled:

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

begs leave to report as follows:

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

Testimony in support of the measure was submitted by one state agency. Comments were submitted by one private organization. Written testimony presented to your Committee may be reviewed on the Legislature's website.

Your Committee finds that the provisions proposed in this measure will serve as further deterrence for tax evasion and other similar behavior. The costs collected will be used for, among other things, administering the operations of criminal investigation for tax offenses.

As affirmed by the record of votes of the members of your Committee on Judiciary and Government Operations that is attached to this report, your Committee is in accord with the intent and purpose of S.B. No. 2752 and recommends that it pass Second Reading and be referred to the Committee on Ways and Means.



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Respectfully submitted on behalf of the members of the Committee on Judiciary and Government Operations,

BRIAN T. TANIGUCHI, Chair



The Senate Twenty-Fifth Legislature State of Hawaii

Record of Votes Committee on Judiciary and Government Operations JGO

Bill / Resolution No.:*	Committee Referral: Date:				
SB 2752	J60, WAM 2/8/10				
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
TANIGUCHI, Brian T. (C)					
TAKAMINE, Dwight Y. (VC)					
BUNDA, Robert	· · ·				
GABBARD, Mike		1			
NISHIHARA, Clarence K.			AM - AREA - STORING WALLACT - A - AMARA		
SLOM, Sam		V			
TOTAL		5	0	0	1
Recommendation:					
Adopted Not Adopted					
Chair's or Designee's Signature:					
Distribution: Original Yellow Pink Goldenrod File with Committee Report Clerk's Office Drafting Agency Committee File Copy					
*Only <u>one</u> measure per Record of Votes					