STAND. COM. REP. NO. 864

Honolulu, Hawaii

March 8 , 2011

RE: H.B. No. 1300 H.D. 2

Honorable Calvin K.Y. Say Speaker, House of Representatives Twenty-Sixth State Legislature Regular Session of 2011 State of Hawaii

Sir:

Your Committee on Finance, to which was referred H.B. No. 1300, H.D. 1, entitled:

"A BILL FOR AN ACT RELATING TO TAXATION,"

begs leave to report as follows:

The purpose of this bill is to, among other things:

- (1) Require the Department of Taxation (DOTAX) to establish an electronic filing system by July 1, 2013, to allow taxpayers to file tax returns, applications, reports, and other documents by electronic, telephonic, or optical means, with no additional cost to the taxpayer for electronic filing;
- (2) Change the filing and payment of the general excise tax, from on or before the $20^{\rm th}$ of the calendar month to on or before the last day of the calendar month; and
- (3) Change the filing of the transient accommodations tax, use tax, fuel tax, liquor tax, cigarette tax and tobacco tax, rental motor vehicle and tour vehicle tax, and the conveyance tax, from on or before the twentieth of the calendar month to on or before the last day of the calendar month.

DOTAX, The Chamber of Commerce of Hawaii, The Hawaii Business League, Retail Merchants of Hawaii, and a concerned individual testified in support of this bill. The Tax Foundation of Hawaii submitted comments.

Your Committee has amended this bill by making technical, nonsubstantive amendments for clarity, consistency, and style.

As affirmed by the record of votes of the members of your Committee on Finance that is attached to this report, your Committee is in accord with the intent and purpose of H.B. No. 1300, H.D. 1, as amended herein, and recommends that it pass Third Reading in the form attached hereto as H.B. No. 1300, H.D. 2.

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

MARCUS R. OSHIRO, Chair

HSCR 864

State of Hawaii House of Representatives The Twenty-sixth Legislature

Record of Votes of the Committee on Finance

Bill/Resolution No.: HB 13 00 , HD	Committee Referral: ERB, FIN	Date:	3/1/1	/
☐ 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)				
FIN Members	Ayes	Ayes (WR)	Nays	Excused
1. OSHIRO, Marcus R. (C)	V			
2. LEE, Marilyn B. (VC)	V			
3. CHONG, Pono				
4. CHOY, Isaac W.	~		···	
5. COFFMAN, Denny	U			
6. CULLEN, Ty	-			
7. HAR, Sharon E.	~			
8. HASHEM, Mark J.	<i>V</i>			
9. ICHIYAMA, Linda	~		• • • • • • • • • • • • • • • • • • • •	
10. JORDAN, Jo	~			
11. LEE, Chris				
12. MORIKAWA, Dee				
13. TOKIOKA, James Kunane	V			
14. YAMASHITA, Kyle T.	V			
15. MARUMOTO, Barbara C.	~		111 2025	
16. RIVIERE, Gil	u		, , 	
17. WARD, Gene	-			
				-
TOTAL (17)	17	0	0	0
The recommendation is: Adopted				
Vice Chair's or designee's signature: Marif 3. Lee				
Distribution: Original (White) Committee Duplicate (Yellow) Chief Clerk's Office Duplicate (Pink) HMSO				