

NEIL ABERCROMBIE
GOVERNOR

BRIAN SCHATZ
LT. GOVERNOR



STATE OF HAWAII
DEPARTMENT OF TAXATION
P.O. BOX 259
HONOLULU, HAWAII 96809
PHONE NO: (808) 587-1530
FAX NO: (808) 587-1584

FREDERICK D. PABLO
INTERIM DIRECTOR OF TAXATION
RANDOLF L. M. BALDEMOR
DEPUTY DIRECTOR

LATE

SENATE COMMITTEE ON WAYS & MEANS

TESTIMONY OF THE DEPARTMENT OF TAXATION REGARDING SB 1356 RELATING TO TAXATION

TESTIFIER: **FREDERICK D. PABLO**, INTERIM DIRECTOR OF
TAXATION (OR DESIGNEE)
COMMITTEE: WAM
DATE: FEBRUARY 10, 2011
TIME: 9AM
POSITION: **SUPPORT INTENT**

This measure prohibits the stacking of the penalties for substantial understatement or misstatements and for erroneous refund claims.

The Department of Taxation (Department) **does not object** to this measure; however **requests a delayed effective date** in order to implement this measure. Changes to the Department's computer system will need to be made to implement this legislation.