STAND. COM. REP. NO. 121

Honolulu, Hawaii

APR 0 4 2013

RE: H.B. No. 808 H.D. 1 S.D. 1

Honorable Donna Mercado Kim President of the Senate Twenty-Seventh State Legislature Regular Session of 2013 State of Hawaii

Madam:

Your Committee on Ways and Means, to which was referred H.B. No. 808, H.D. 1, entitled:

"A BILL FOR AN ACT RELATING TO THE EMPLOYEES' RETIREMENT SYSTEM,"

begs leave to report as follows:

The purpose and intent of this measure is to preserve the tax qualified status of the Employees' Retirement System under section 401(a) of the Internal Revenue Code of 1986.

Specifically, the bill amends the Employees' Retirement System law by:

- (1) Adding a provision to clarify that spousal terms include civil union partners and civil unions unless such recognition conflicts with the requirements of the Employees' Retirement System to be a tax-qualified plan under the Internal Revenue Code;
- (2) Adding a provision to specify that civil union partners are not entitled to the rights of spouses if they are not entitled to the rights of spouses under the Internal Revenue Code; and
- (3) Amending certain provisions of the Employees' Retirement System law to remove references to civil union partners.



STAND. COM. REP. NO. 211

Your Committee received written comments in support of this measure from the Department of Budget and Finance.

Your Committee received written comments on this measure from the Employees' Retirement System of the State of Hawaii.

Your Committee finds that this measure is necessary to preserve the tax qualified status of the Employees' Retirement System for the benefit of all members in the System.

Your Committee has amended this measure by:

- (1) Changing the effective date to upon approval; and
- (2) Making technical nonsubstantive amendments for the purposes of clarity, consistency, and style.

As affirmed by the record of votes of the members of your Committee on Ways and Means that is attached to this report, your Committee is in accord with the intent and purpose of H.B. No. 808, H.D. 1, as amended herein, and recommends that it pass Third Reading in the form attached hereto as H.B. No. 808, H.D. 1, S.D. 1.

> Respectfully submitted on behalf of the members of the Committee on Ways and Means,

Arid Y by DAVID Y. LCP. Chair



The Senate Twenty-Seventh Legislature State of Hawai'i

Record of Votes Committee on Ways and Means WAM

Bill / Resolution No.:*	Committee Referral:		Dat	Date:	
HB808, HD1	JPL, WAM			3-27-13	
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
IGE, David Y. (C)					
KIDANI, Michelle N. (VC)		V			
CHUN OAKLAND, Suzanne	\checkmark				
DELA CRUZ, Donovan M.					
ENGLISH, J. Kalani					\checkmark
ESPERO, Will		V			
KAHELE, Gilbert		\checkmark			
KEITH-AGARAN, Gilbert S.C.					
KOUCHI, Ronald D.					
RUDERMAN, Russell E.		V			
THIELEN, Laura H.		$\underline{}$			
TOKUDA, JIII N.					
SLOM, Sam					· · · · · · · · · · · · · · · · · ·
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TOTAL		/	0	0	2
Recommendation:					
Chair's or Designee's Signature: Thishille A. Kalani					
Distribution: Original Yellow Pink Goldenrod File with Committee Report Clerk's Office Drafting Agency Committee File (Clerk's Office)					

*Only one measure per Record of Votes