

STAND. COM. REP. NO.

466

Honolulu, Hawaii

FEB 28 2013

RE: S.B. No. 1191
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 S.B. No. 1191 entitled:

"A BILL FOR AN ACT RELATING TO BOARDS OF REVIEW,"

begs leave to report as follows:

The purpose and intent of this measure is to expedite the resolution of tax disputes.

More specifically, this measure allows for the establishment of up to three boards of review per taxation district and allows members of one board to be temporarily assigned to another board within the same taxation district for purposes of establishing and maintaining a quorum.

Your Committee received testimony in support of this measure from the Department of Taxation.

Your Committee received comments on this measure from Tax Foundation of Hawaii.

Your Committee finds that although the members of the tax boards of review are dedicated volunteers, many of whom have full-time jobs, there are more than two hundred cases pending before the Oahu board of review. Additional boards of review are needed to address the backlog of cases and reduce the time taxpayers must wait to resolve their tax disputes. This measure resolves those issues by authorizing the creation of up to three boards of review



in a taxation district and provides the flexibility to assign review board members to other boards, as needed.

Your Committee has amended this measure by:

- (1) Deleting section 3 as unnecessary; and
- (2) Making technical, nonsubstantive amendments for the purpose 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 S.B. No. 1191, as amended herein, and recommends that it pass Second Reading in the form attached hereto as S.B. No. 1191, S.D. 1, and be placed on the calendar for Third Reading.

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



DAVID Y. IGE, Chair



The Senate
Twenty-Seventh Legislature
State of Hawai'i

Record of Votes
Committee on Ways and Means
WAM

Bill / Resolution No.:*	Committee Referral:	Date:
SB 1191	WAM	2-12-13
<input type="checkbox"/> The committee is reconsidering its previous decision on this measure. If so, then the previous decision was to: _____		
The Recommendation is: <div style="display: flex; justify-content: space-around; align-items: flex-end;"> <div> <input type="checkbox"/> Pass, unamended 2312 </div> <div> <input checked="" type="checkbox"/> Pass, with amendments 2311 </div> <div> <input type="checkbox"/> Hold 2310 </div> <div> <input type="checkbox"/> Recommit 2313 </div> </div>		
Members	Aye	Aye (WR)
Nay	Excused	
IGE, David Y. (C)	✓	
KIDANI, Michelle N. (VC)	✓	
CHUN OAKLAND, Suzanne	✓	
DELA CRUZ, Donovan M.	✓	
ENGLISH, J. Kalani	✓	
ESPERO, Will	✓	
KAHELE, Gilbert		✓
KEITH-AGARAN, Gilbert S.C.	✓	
KOUCHI, Ronald D.	✓	
RUDERMAN, Russell E.	✓	
THIELEN, Laura H.	✓	
TOKUDA, Jill N.		✓
SLOM, Sam	✓	
TOTAL	11	0
0	0	2
Recommendation: <input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted		
Chair's or Designee's Signature: Michelle N. Kidani		
<div style="display: flex; justify-content: space-between; font-size: 0.8em;"> <div>Distribution:</div> <div>Original</div> <div>Yellow</div> <div>Pink</div> <div>Goldenrod</div> </div> <div style="display: flex; justify-content: space-between; font-size: 0.7em;"> <div>File with Committee Report</div> <div>Clerk's Office</div> <div>Drafting Agency</div> <div>Committee File Copy</div> </div>		

*Only one measure per Record of Votes