STAND. COM. REP. NO.

1453

Honolulu, Hawaii

April 4

2013

RE: S.B. No. 1206

S.D. 1 H.D. 1

Honorable Joseph M. Souki Speaker, House of Representatives Twenty-Seventh State Legislature Regular Session of 2013 State of Hawaii

Sir:

Your Committee on Finance, to which was referred S.B. No. 1206, S.D. 1, entitled:

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

begs leave to report as follows:

The purpose of this measure is to clarify that the authority of the Director of Taxation includes the collection and general administration of all taxes.

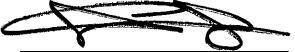
Testimony in support of this measure was submitted by the Department of Taxation. Your Committee received comments on this measure from the Tax Foundation of Hawaii.

Your Committee finds that section 231-13, Hawaii Revised Statutes, could be clearer in stating its intent whether the Director of Taxation is authorized to collect and administer all taxes or only delinquent taxes. Your Committee further finds that this measure sufficiently clarifies that the Department of Taxation does have the authority to administer and collect all taxes, including delinquent taxes, which will facilitate the effective operation of the Department.

Your Committee has amended this measure by changing the effective date to July 1, 2030, to facilitate further discussion.

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 S.B. No. 1206, S.D. 1, as amended herein, and recommends that it pass Second Reading in the form attached hereto as S.B. No. 1206, S.D. 1, H.D. 1, and be placed on the calendar for Third Reading.

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



SYLVIA LUKE, Chair

State of Hawaii House of Representatives The Twenty-seventh Legislature

Record of Votes of the Committee on Finance

| SB1206 SD1 | Committee Referral: FIN | Date: | 3/14/13 | |
|--|-------------------------|-----------|---------|---------|
| ☐ 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. LUKE, Sylvia (C) | | | | |
| 2. NISHIMOTO, Scott Y. (VC) | | | | |
| 3. JOHANSON, Aaron Ling (VC) | | | | |
| 4. CULLEN, Ty J.K. | | | | |
| 5. HASHEM, Mark J. | | | | |
| 6. ING, Kaniela | | | | |
| 7. JORDAN, Jo | | | | |
| 8. KOBAYASHI, Bertrand | | | | |
| 9. LOWEN, Nicole E. | | | HIERO D | |
| 10. MORIKAWA, Dee | | | | |
| 11. ONISHI, Richard H.K. | | | | |
| 12. TAKAYAMA, Gregg | | | | |
| 13. TOKIOKA, James Kunane | | | | |
| 14. WOODSON, Justin H. | / | | | |
| 15. YAMASHITA, Kyle T. | | | | |
| 16. FUKUMOTO, Beth | | | | |
| 17. WARD, Gene | | | | |
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| TOTAL (17) | 17 | | | |
| The recommendation is: Adopted If joint referral, did not support recommendation. committee acronym(s) | | | | |
| Vice Chair's or designee's signature: | | | | |
| Distribution: Original (White) - Committee Duplicate (Yellow) - Chief Clerk's Office Duplicate (Pink) - HMSO | | | | |