

Honolulu, Hawaii

APR 06 2016

RE: H.B. No. 2217
H.D. 1
S.D. 1

Honorable Ronald D. Kouchi
President of the Senate
Twenty-Eighth State Legislature
Regular Session of 2016
State of Hawaii

Sir:

Your Committee on Ways and Means, to which was referred H.B.
No. 2217, H.D. 1, entitled:

"A BILL FOR AN ACT RELATING TO AMENDING OR REPEALING HAWAII
REAL PROPERTY TAX LAWS FOR THE PURPOSE OF DELETING OBSOLETE
OR UNNECESSARY PROVISIONS,"

begs leave to report as follows:

The purpose and intent of this measure is to amend and repeal
statutory real property tax provisions that are no longer valid or
necessary.

Your Committee received comments on this measure from the
Department of Taxation and Tax Foundation of Hawaii.

Your Committee recognizes that article VIII, section 3, of
the state constitution provides that the taxation of real property
in the State has been transferred to the several counties. Your
Committee finds that pursuant to the Supreme Court of Hawaii's
decision in *State ex rel. Anzai v. City & County of Honolulu*, 99
Hawaii 508, 57 P.3d 433 (2002), the need for numerous provisions
in the Hawaii Revised Statutes governing the taxation of real
property in the State lapsed, and those provisions are no longer
of any force or effect. Your Committee therefore finds that this
measure is necessary to repeal obsolete or unnecessary statutory
real property tax provisions.



Your Committee has amended this measure by:

- (1) Inserting a new section that repeals section 205-14, Hawaii Revised Statutes, which currently requires the Department of Taxation, when assessing real property within a land use district, to consider uses of the property; and
- (2) Changing the effective date of the measure to July 1, 2016.

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. 2217, H.D. 1, as amended herein, and recommends that it pass Second Reading in the form attached hereto as H.B. No. 2217, H.D. 1, 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,



JILL N. TOKUDA, Chair



The Senate
Twenty-Eighth Legislature
State of Hawai'i

Record of Votes
Committee on Ways and Means
WAM

Bill / Resolution No.:* HB 2217, HD 1	Committee Referral: WAM	Date: 3/23/16		
<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-between; align-items: flex-start;"> <div style="text-align: center;"> <input type="checkbox"/> Pass, unamended 2312 </div> <div style="text-align: center;"> <input checked="" type="checkbox"/> Pass, with amendments 2311 </div> <div style="text-align: center;"> <input type="checkbox"/> Hold 2310 </div> <div style="text-align: center;"> <input type="checkbox"/> Recommit 2313 </div> </div>				
Members	Aye	Aye (WR)	Nay	Excused
TOKUDA, Jill N. (C)	/			
DELA CRUZ, Donovan M. (VC)				
CHUN OAKLAND, Suzanne	/			
ENGLISH, J. Kalani	/			
GALUTERIA, Brickwood				/
HARIMOTO, Breene	/			
INOUE, Lorraine R.	/			
RIVIERE, Gil	/			
TANIGUCHI, Brian T.	/			
WAKAI, Glenn	/			
SLOM, Sam				/
TOTAL	9			2
Recommendation: <div style="display: flex; justify-content: space-around; align-items: center;"> <input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted </div>				
Chair's or Designee's Signature:				
<div style="display: flex; justify-content: space-between; font-size: small;"> <div style="text-align: center;"> Distribution: Original File with Committee Report </div> <div style="text-align: center;"> Yellow Clerk's Office </div> <div style="text-align: center;"> Pink Drafting Agency </div> <div style="text-align: center;"> Goldenrod Committee File Copy </div> </div>				

*Only one measure per Record of Votes