

Honolulu, Hawaii

APR 06 2016

RE: S.C.R. No. 139

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  
S.C.R. No. 139 entitled:

"SENATE CONCURRENT RESOLUTION REQUESTING THE TAX REVIEW  
COMMISSION TO UPDATE THE STUDY OF THE DISTRIBUTION OF STATE  
AND LOCAL TAX BURDEN BY INCOME CLASS,"

begs leave to report as follows:

The purpose and intent of this measure is to request the Tax  
Review Commission to conduct or commission an update to its 1989  
study, "Distribution of State and Local Tax Burden by Income  
Class."

Your Committee received comments on this measure from the  
Department of Taxation.

Your Committee finds that the economy has changed  
significantly in the decades since the study was published. Your  
Committee believes that an update of this study is needed for the  
Legislature and state administration to be able to make the best  
decisions on revenue and tax policy.

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 concurs with the intent and purpose of S.C.R. No. 139  
and recommends its adoption.



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.:* <div style="text-align: center; font-size: 1.2em;">SCR 13A</div>	Committee Referral: <div style="text-align: center; font-size: 1.2em;">WAM</div>	Date: <div style="text-align: center; font-size: 1.2em;">3/23/16</div>												
<input type="checkbox"/> The Committee is reconsidering its previous decision on this measure. If so, then the previous decision was to: _____														
The Recommendation is: <input checked="" type="checkbox"/> Pass, unamended 2312 <input type="checkbox"/> Pass, with amendments 2311 <input type="checkbox"/> Hold 2310 <input type="checkbox"/> Recommit 2313														
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: <input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted														
Chair's or Designee's Signature: 														
<table style="width:100%; font-size: 0.8em;"> <tr> <td style="width:25%;">Distribution:</td> <td style="width:25%;">Original</td> <td style="width:25%;">Yellow</td> <td style="width:25%;">Pink</td> </tr> <tr> <td></td> <td>File with Committee Report</td> <td>Clerk's Office</td> <td>Drafting Agency</td> </tr> </table> <div style="text-align: right; margin-top: 5px;"> <table style="width:50%; font-size: 0.8em;"> <tr> <td style="width:50%;">Goldenrod</td> </tr> <tr> <td>Committee File Copy</td> </tr> </table> </div>					Distribution:	Original	Yellow	Pink		File with Committee Report	Clerk's Office	Drafting Agency	Goldenrod	Committee File Copy
Distribution:	Original	Yellow	Pink											
	File with Committee Report	Clerk's Office	Drafting Agency											
Goldenrod														
Committee File Copy														

\*Only one measure per Record of Votes