STAND. COM. REP. NO. 222

Honolulu, Hawaii APR 0 6 2016

RE: S.R. No. 103

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.R. No. 103 entitled:

"SENATE 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.R. No. 103 and recommends its adoption.



STAND. COM. REP. NO. 3332

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 Hawaiʻi

## Record of Votes Committee on Ways and Means WAM

Bill / Resolution No.:* らにまろ	Committee Referral: WAM		D	Date: 3/23/16	
The Committee is reconsidering its previous decision on this measure.					
The Recommendation is: Pass, unamended Pass, with amendments Hold Recommit 2312 2311 2310 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					
INOUYE, Lorraine R.					·
RIVIERE, Gil					
TANIGUCHI, Brian T.					
WAKAI, Glenn					
SLOM, Sam					_
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TOTAL		9			2
Recommendation:					
Chair's or Designee's Signature:					
Distribution: Original Yellow Pink Goldenrod   File with Committee Report Clerk's Office Drafting Agency Committee File Copy					

\*Only one measure per Record of Votes