#### THE SENATE THE TWENTY-NINTH LEGISLATURE REGULAR SESSION OF 2017

### COMMITTEE ON WAYS AND MEANS

Senator Jill N. Tokuda, Chair Senator Donovan M. Dela Cruz, Vice Chair

## NOTICE OF DECISION MAKING

DATE: Monday, February 27, 2017 TIME: 9:30 AM PLACE: Conference Room 211 State Capitol 415 South Beretania Street

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The following measure(s) were previously heard in their respective standing committees:

<u>SB 425, SD1</u> (SSCR512) <u>Status &amp;</u> <u>Testimony</u>	RELATING TO LABOR. Requires certain employers with fifty or more employees to provide sick leave to service workers for specified purposes under certain conditions. Defines the terms "service worker" and "employer". Provides that an employee need not exhaust all family leave benefits prior to using victim leave benefits. Takes effect 1/7/2059. (SD1)	JDL, WAM
<u>SB 704, SD1</u> (SSCR395) <u>Status &amp;</u> Testimony	RELATING TO VACATION RENTALS. Establishes an online vacation rental working group to develop effective data collection methods that can assist state and county governments in monitoring the impact that short-term vacation rentals have on tax collections, housing stock, and the State's brand as a vacation destination. Appropriates funds for the working group to perform its duties. (SD1)	ETT/PSM, WAM
SB 404, SD1 (SSCR297) Status & Testimony	RELATING TO CHAPTER 245, HAWAII REVISED STATUTES. Requires retailers engaged in the retail sale of cigarettes, tobacco products, electronic smoking devices, or e-liquid to obtain a retail tobacco permit. Increases the license fee for wholesalers or dealers of cigarettes, tobacco products, electronic smoking devices, and e-liquid. Increases the retail tobacco permit fee for retailers of cigarettes, tobacco products, electronic smoking devices, and e-liquid. Requires that license and permit fees collected be used to cover administrative expenses, merchant education, legal signage, and the enforcement of tobacco sales laws. Imposes an excise tax on electronic smoking devices and e-liquid sold by a wholesaler or dealer on and after 01/01/2018. Effective 1/1/2018. (SD1)	CPH, WAM
<u>SB 620, SD1</u> (SSCR221) Status & Testimony	RELATING TO TAXATION. Amends the definition of "business" in the State's general excise tax law.	CPH, WAM



### <u>SB 665, SD1</u>

<u>(SSCR481)</u>

<u>Status &</u> <u>Testimony</u>

## SB 1086, SD1

(SSCR428) Status & Testimony RELATING TO RENEWABLE ENERGY. Replaces the current renewable energy technology systems tax credit with tax credits for solar energy property, wind energy property, and energy storage property. Applies to taxable years beginning after 12/31/2017. Sunsets tax credit 12/31/2035. (SD1)

RELATING TO THE MOTION PICTURE, DIGITAL MEDIA, AND ETT, WAM FILM PRODUCTION INCOME TAX CREDIT.

Requires that to qualify for the tax credit a production must provide evidence of recognition, ability to understand, and efforts to respect and comply with cultural and environmental sensitivities in sensitive locations; including employing or contracting for the services of cultural resources or historical, cultural, or language experts to advise the production. Requires that to qualify for the tax credit a production must agree that if the production claims a credit of more than \$8,000,000, the production will provide an advanced screening of the finished product in the county of the island in which the majority of the production took place. Clarifies that qualified expenditures are required to be expended within this State. Amends Act 88, Session Laws of Hawaii 2006, to extend the sunset date from January 1, 2019, to January 1, 2024. Requires DBEDT to submit an annual report to the legislature regarding the activities and expenditures of the tax credit. Clarifies that no rule shall be adopted to expand the scope of the tax credit where the rule conflicts with legislative intent. Requires DBEDT to conduct a financial audit of every film production in the State. Requires DBEDT, in collaboration with Department of Taxation, to submit to the governor and the legislature a report on the number of jobs created in the State and the fiscal impact of every film production receiving the tax credit in the State; provided that each report shall be independently verified and audited for accuracy. (SD1)

## Decision making meeting only, no oral testimony will be accepted.

Persons wishing to submit written testimony may do so up to 24 hours prior to the hearing.

Click here to submit written testimony to the Senate Committee on Ways and Means.



**FOR AMENDED NOTICES:** Measures that have been deleted are stricken through and measures that have been added are underscored. If a measure is both underscored and stricken through, that measure has been deleted from the agenda.

If you require auxiliary aids or services to participate in the public hearing process (i.e. ASL or foreign language interpreter, or wheelchair accessibility), please contact the committee clerk at least 24 hours prior to the hearing so that arrangements can be made.

FOR FURTHER INFORMATION, PLEASE CALL THE BILLS CHIEF AT (808) 586-6800.

Senator Jill N. Tokuda Chair

