
A BILL FOR AN ACT

RELATING TO TAXATION.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF HAWAII:

- 1 SECTION 1. (a) The tax review commission shall conduct a
2 feasibility study to determine whether general excise and use
3 tax laws should be replaced with a sales tax.
- 4 (b) The feasibility study shall:
- 5 (1) Review sales tax applications in other jurisdictions;
6 (2) Redefine the appropriate tax base;
7 (3) Determine how to regulate online sales transactions;
8 (4) Examine the implications of differing tax rates based
9 on item type, including examining higher tax rates for
10 luxury goods compared to necessities;
11 (5) Review revenue and equity implications;
12 (6) Review the economic impact of a transition to a sales
13 tax;
14 (7) Recommend an appropriate sales tax rate;
15 (8) Specify administrative impacts related to
16 implementation and compliance; and



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1 (9) Include any other information the commission deems
2 relevant.

3 (c) The tax review commission shall submit a report of its
4 findings and recommendations, including any proposed
5 legislation, to the legislature at the completion of the study.

6 SECTION 2. This Act shall take effect upon its approval.
7

INTRODUCED BY: _____

Mary Lou BL

JAN 24 2018



H.B. NO. 2615

Report Title:

Tax Review Commission

Description:

Requires the Tax Review Commission to conduct a feasibility study on whether the general excise and use tax laws should be replaced with a sales tax.

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