

STAND. COM. REP. NO.

2623

Honolulu, Hawaii

MAR 02 2018

RE: S.B. No. 2614
S.D. 2

Honorable Ronald D. Kouchi
President of the Senate
Twenty-Ninth State Legislature
Regular Session of 2018
State of Hawaii

Sir:

Your Committee on Ways and Means, to which was referred S.B. No. 2614, S.D. 1, entitled:

"A BILL FOR AN ACT RELATING TO TAXATION,"

begs leave to report as follows:

The purpose and intent of this measure is to extend from March 31, 2018, to March 31, 2019, the deadline for a county to adopt an ordinance to establish a surcharge on the state general excise and use taxes.

The Office of the Mayor of the County of Hawaii submitted written comments in support of the measure.

The Department of Taxation submitted written comments on the measure.

Your Committee notes that the County of Kauai and the City and County of Honolulu have already adopted a surcharge on the general excise and use taxes. Your Committee recognizes that this measure would provide the County of Hawaii and the County of Maui with an extension of time to adopt the surcharge.

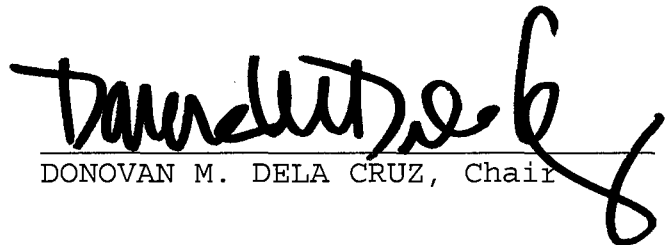
Accordingly, your Committee has amended this measure to establish that:



- (1) For a county that has adopted an ordinance before March 31, 2018, the Director of Taxation shall levy, assess, collect, and otherwise administer the county surcharge on state tax starting on January 1, 2019; and
- (2) For a county that has adopted an ordinance before March 31, 2019, the Director of Taxation shall levy, assess, collect, and otherwise administer the county surcharge on state tax starting on January 1, 2020.

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 S.B. No. 2614, S.D. 1, as amended herein, and recommends that it pass Third Reading in the form attached hereto as S.B. No. 2614, S.D. 2.

Respectfully submitted on
behalf of the members of the
Committee on Ways and Means,


DONOVAN M. DELA CRUZ, Chair



The Senate
Twenty-Ninth Legislature
State of Hawai'i

Record of Votes
Committee on Ways and Means
WAM

Bill / Resolution No.:* SB2614, SDI	Committee Referral: PSM, WAM	Date: 2/13/18		
<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-end;"> <div><input type="checkbox"/> Pass, unamended 2312</div> <div><input checked="" type="checkbox"/> Pass, with amendments 2311</div> <div><input type="checkbox"/> Hold 2310</div> <div><input type="checkbox"/> Recommit 2313</div> </div>				
Members	Aye	Aye (WR)	Nay	Excused
DELA CRUZ, Donovan M. (C)	X			
KEITH-AGARAN, Gilbert S.C. (VC)	X			
ENGLISH, J. Kalani	X			
GALUTERIA, Brickwood	X			
HARIMOTO, Breene	X			
INOUE, Lorraine R.				X
KAHELE, Kaiali'i	X			
KIDANI, Michelle N.	X			
RIVIERE, Gil			X	
SHIMABUKURO, Maile S.L.	X			
WAKAI, Glenn				X
TOTAL	8		1	2
Recommendation: <input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted				
Chair's or Designee's Signature: 				
Distribution: <div style="display: flex; justify-content: space-between; font-size: small;"> Original File with Committee Report Yellow Clerk's Office Pink Drafting Agency Goldenrod Committee File Copy </div>				

*Only one measure per Record of Votes