

STAND. COM. REP. NO.

277

Honolulu, Hawaii

February 12, 2019

RE: H.B. No. 345
H.D. 1

Honorable Scott K. Saiki
Speaker, House of Representatives
Thirtieth State Legislature
Regular Session of 2019
State of Hawaii

Sir:

Your Committee on Health, to which was referred H.B. No. 345
entitled:

"A BILL FOR AN ACT RELATING TO THE GENERAL EXCISE TAX,"

begs leave to report as follows:

The purpose of this measure is to provide a general excise
tax exemption for amounts received from the sale of mobility
enhancement equipment, prescription drugs sold pursuant to a
doctor's prescription, and prosthetic devices.

This measure also expands the definition of prosthetic
devices to include devices that are worn on the body.

The O'ahu County Committee on Legislative Priorities of the
Democratic Party of Hawai'i and one individual provided testimony
in support of this measure. The Department of Taxation and Tax
Foundation of Hawaii provided comments.

Your Committee has amended this measure by:

- (1) Changing the effective date to July 1, 2050; and
- (2) Making technical, nonsubstantive amendments for clarity,
consistency, and style.

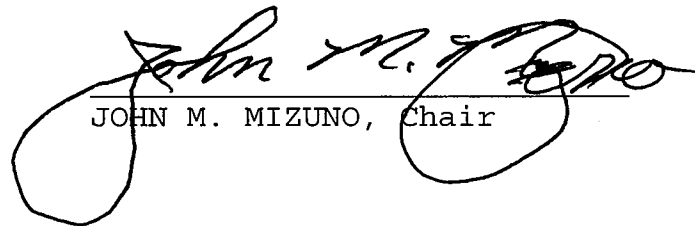
HB345 HD1 HSCR HLT HMS 2019-1901



Your Committee notes that, should this measure be approved, the Department of Taxation has requested that the effective date be moved to January 1, 2020, to provide the Department with sufficient time to prepare any relevant tax forms.

As affirmed by the record of votes of the members of your Committee on Health that is attached to this report, your Committee is in accord with the intent and purpose of H.B. No. 345, as amended herein, and recommends that it pass Second Reading in the form attached hereto as H.B. No. 345, H.D. 1, and be referred to your Committee on Finance.

Respectfully submitted on
behalf of the members of the
Committee on Health,


JOHN M. MIZUNO, Chair



Record of Votes of the Committee on Health

Bill/Resolution No.: <i>HB 345</i>	Committee Referral: <i>HLT, FIN</i>	Date: <i>2/7/19</i>		
<input type="checkbox"/> The committee is reconsidering its previous decision on the measure.				
The recommendation is to: <input type="checkbox"/> Pass, unamended (as is) <input checked="" type="checkbox"/> Pass, with amendments (HD) <input type="checkbox"/> Hold <input type="checkbox"/> Pass short form bill with HD to recommit for future public hearing (recommit)				
HLT Members	Ayes	Ayes (WR)	Nays	Excused
1. MIZUNO, John M. (C)	/			
2. KOBAYASHI, Bertrand (VC)	/			
3. BELATTI, Della Au	/			
4. NAKAMURA, Nadine K.				/
5. SAN BUENAVENTURA, Joy A.	/			
6. SAY, Calvin K.Y.	/			
7. TOKIOKA, James Kunane	/			
8. WARD, Gene	/			
TOTAL (8)	<i>7</i>			<i>1</i>
The recommendation is: <input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted If joint referral, _____ did not support recommendation. <small style="margin-left: 100px;">committee acronym(s)</small>				
Vice Chair's or designee's signature: _____ <i>Bj. Kolayni</i> _____				
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