A BILL FOR AN ACT

RELATING TO TAXATION.

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

| Ţ | SECTION 1. The Hawaii Revised Statutes is amended by |
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| 2 | adding a new chapter to be appropriately designated and to read |
| 3 | as follows: |
| 4 | "CHAPTER |
| 5 | TAX ADVISORY COMMISSION |
| 6 | § -1 Establishment of the commission. (a) There shall |
| 7 | be a tax advisory commission, hereinafter called the commission. |
| 8 | The commission shall consist of nine members who shall be |
| 9 | appointed by the governor with the advice and consent of the |
| 10 | senate and shall be placed in the department of taxation for |
| 11 | administrative purposes. The purpose of the commission shall be |
| 12 | to bring the benefit of private sector expertise to the public |
| 13 | sector to make the tax system more user-friendly for the |
| 14 | taxpayer and private sector. |
| 15 | (b) The commission shall consist of the following members: |
| 16 | (1) Two representatives from the Hawaii Society of |
| 17 | Certified Public Accountants; |

S.B. NO. 5.D. 1

- 1 (2) One representative from the council on revenues;
- 2 (3) Two representatives from the Hawaii Chamber of
- 3 Commerce;
- 4 (4) Two at-large members;
- 5 (5) One at-large member nominated by the president of the
- 6 senate; and
- 7 (6) One at-large member nominated by the speaker of the
- 8 house of representatives.
- 9 The at-large members nominated by the president of the senate
- 10 and speaker of the house of representatives shall be appointed
- 11 by the governor from a list of three nominees submitted for each
- 12 position by the nominating authority specified in this
- 13 subsection.
- 14 In the event of a vacancy, a member shall be appointed to
- 15 fill the vacancy in the same manner as the original appointment
- 16 within thirty days of the vacancy or within ten days of the
- 17 senate's rejection of a previous appointment, as applicable.
- 18 The terms of the members shall be for four years,
- 19 commencing July 1 and expiring on June 30. The governor shall
- 20 provide for staggered terms of the initially appointed members.

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| 2 | its membe | rs. The members shall receive no compensation for |
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| 3 | their ser | vices, but shall be reimbursed for actual expenses |
| 4 | incurred | in the performance of their duties. |
| 5 | S | -2 Duties. (a) The commission's duties and |
| 6 | responsib | ilities shall include but not be limited to the |
| 7 | following | : |
| 8 | (1) | Review and make improvements and recommendations to |
| 9 | | the department of taxation; |
| 10 | (2) | Discuss policies and procedures of the department of |
| 11 | | taxation, including policies and procedures that are |
| 12 | | effective, insufficient, or in need of improvement; |
| 13 | (3) | Evaluate ways the department of taxation could use |
| 14 | | limited resources more effectively and efficiently; |
| 15 | (4) | Evaluate the tax computer system and tax forms; |

Make legislation and policy recommendations.

of taxation and other relevant departmental staff; provided that

the commission may meet with the director of taxation and other

The commission shall meet quarterly with the director

(c) The commission shall elect its chairperson from one of

Improve compliance; and

- 1 relevant departmental staff more frequently if there is a major
- problem or issue that arises.
- 3 (c) The commission shall submit an annual report of its
- 4 findings and recommendations, including any proposed
- 5 legislation, to the legislature no later than twenty days prior
- 6 to the convening of each regular session."
- 7 SECTION 2. This Act shall take effect on July 1, 2050.

S.B. NO. 1533 S.D. 1

Report Title:

Tax Advisory Commission; Established; Department of Taxation

Description:

Establishes the tax advisory commission to advise the department of taxation in making the tax system more user-friendly for the taxpayer and private sector. Effective 7/1/2050. (SD1)

The summary description of legislation appearing on this page is for informational purposes only and is not legislation or evidence of legislative intent.