STAND. COM. REP. NO. 1162

Honolulu, Hawaii

AD N t , 2019

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RE: H.B. No. 1049

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 Finance, to which was referred H.B. No. 1049 entitled:

"A BILL FOR AN ACT RELATING TO TAXATION,"

begs leave to report as follows:

The purpose of this measure is to make technical amendments to Title 14, Hawaii Revised Statutes, to allow the Department of Taxation the ability to more:

- (1) Effectively administer the law; and
- (2) Accurately reflect the Department's tax compliance process.

The Department of Taxation and Tax Foundation of Hawaii provided comments.

Your Committee has amended this measure by:

(1) Reinstating the requirement that the County Liquor Commissions certify to the Department of Taxation that a license has been issued, but removing the forty-eighthour time requirement;

- (2) Deleting the definition of "month" or "calendar month" in the fuel tax law due to inapplicability;
- (3) Amending the definition of "dealer" in the liquor tax law to reflect the new types of liquor licenses that are issued; and
- (4) Making technical, nonsubstantive amendments for clarity, consistency, and style.

As affirmed by the record of votes of the members of your Committee on Finance that is attached to this report, your Committee is in accord with the intent and purpose of H.B. No. 1049, as amended herein, and recommends that it pass Second Reading in the form attached hereto as H.B. No. 1049, H.D. 1, and be placed on the calendar for Third Reading.

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

SYLVIA LUKE, Chail

## State of Hawaii House of Representatives The THIRTIETH Legislature

## HSCR 1162

## **Record of Votes of the Committee on Finance**

Bill/Resolution No.: HB 1049   Committee	Referral: FI	Date	2-6-2	2019
☐ The committee is reconsidering its previous decision on the measure.				
The recommendation is to:  □ Pass, unamended (as is) □ Pass, with amendments (HD) □ Hold □ Pass short form bill with HD to recommit for future public hearing (recommit)				
FIN Members	Ayes	Ayes (WR)	Nays	Excused
1. LUKE, Sylvia (C)				
2. CULLEN, Ty J.K. (VC)				
3. ELI, Stacelynn K.M.			•	
4. GATES, Cedric Asuega				
5. HASHIMOTO, Troy N.				
6. HOLT, Daniel				
7. KITAGAWA, Lisa				
8. KOBAYASHI, Bertrand				
9. MATAYOSHI, Scot Z.				
10. NAKAMURA, Nadine K.				V
11. NISHIMOTO, Scott Y.				
12. TODD, Chris				
13. WILDBERGER, Tina				
14. YAMASHITA, Kyle T.				
15. McDERMOTT, Bob	<u></u>			
TOTAL (15)	14	Ø	Ø	/
The recommendation is:  Adopted  If joint referral, did not support recommendation.  committee acronym(s)				
Vice Chair's or designee's signature:				
Distribution: Original (White) – Committee Duplicate (Yellow) – Chief Clerk's Office Duplicate (Pink) – HMSO				