

TAX FOUNDATION OF HAWAII

126 Queen Street, Suite 304

Honolulu, Hawaii 96813 Tel. 536-4587

SUBJECT: INCOME, Revisor's Bill

BILL NUMBER: SB 3119, SD-1

INTRODUCED BY: Senate Committee on Judiciary

EXECUTIVE SUMMARY: Amends or repeals various provisions of the Hawaii Revised Statutes or the Session Laws of Hawaii for the purposes of correcting errors and references, clarifying language, or deleting obsolete or unnecessary provisions.

SYNOPSIS: Amends section 235-2.3(b)(42), HRS, to change the ending IRC section of subchapter U from 1379F to 1397F.

EFFECTIVE DATE: Upon approval.

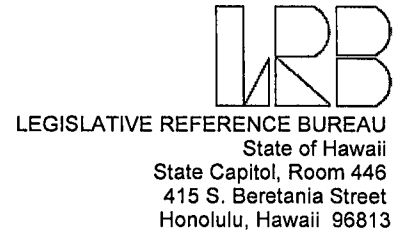
STAFF COMMENTS: As it relates to taxation, this bill corrects an apparent typographical error in section 235-2.3(b)(42).

Digested 6/21/2020

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Director

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Written Testimony in Support

SB3119, SD1

RELATING TO STATUTORY REVISION: AMENDING OR REPEALING VARIOUS PROVISIONS OF THE HAWAII REVISED STATUTES OR THE SESSION LAWS OF HAWAII FOR THE PURPOSES OF CORRECTING ERRORS AND REFERENCES, CLARIFYING LANGUAGE, OR DELETING OBSOLETE OR UNNECESSARY PROVISIONS.

Charlotte A. Carter-Yamauchi, Director
Legislative Reference Bureau

Presented to the House Committee on Judiciary

Monday, June 22, 2020, 2:00 p.m.
Conference Room 325

Chair Chris Lee and Members of the Committee:

Good afternoon Chair Lee and members of the Committee, my name is Charlotte Carter-Yamauchi and I am the Director of the Legislative Reference Bureau and the Revisor of Statutes. Thank you for providing the opportunity to submit written testimony in support of Senate Bill No. 3119, S.D. 1, Relating to Statutory Revision. Bills such as Senate Bill No. 3119, S.D. 1, have come to be known as the "statutory revision bill" and are prepared and submitted by the Legislative Reference Bureau pursuant to our statute revision functions, set forth in chapter 23G of the Hawaii Revised Statutes.

All amendments are intended to be technical in nature to correct errors, omissions, or obsolete law. They either contain no substantive change to the law, or if they do have substantive effect, they are intended to correct the types of errors noted in the memorandum attached to our testimony on Senate Bill No. 3119, before the Senate Committee on Judiciary.

The Bureau would be pleased to assist the Committee in preparing the committee report and making any changes to the revision bill that the Committee deems appropriate.

Should the Committee have any follow-up questions, please contact John Morsey, Assistant Director for Revision of Statutes, by phone at (808) 587-0659 or by e-mail at j.morsey@capitol.hawaii.gov.