STAND. COM. REP. NO. 1344 -22

, 2022

Honolulu, Hawaii

APR 08

RE: S.B. No. 2378

S.D. 1 H.D. 2

Honorable Scott K. Saiki Speaker, House of Representatives Thirty-First State Legislature Regular Session of 2022 State of Hawaii

Sir:

Your Committee on Finance, to which was referred S.B. No. 2378, S.D. 1, H.D. 2, entitled:

"A BILL FOR AN ACT RELATING TO THE TAXATION BOARD OF REVIEW," begs leave to report as follows:

The purpose of this measure is to make various amendments related to the Taxation Board of Review, including:

- (1) Reducing the membership from ten volunteer members to three full-time, salaried members, with at least two members required for quorum;
- (2) Authorizing members to validate the Board's actions with a concurrence of the majority;
- (3) Establishing a compensation schedule for board members with compensation based on a percentage of the Director of Taxation's salary;
- (4) Clarifying that Board meetings are contested case hearings and specifying notice requirements;
- (5) Clarifying the legal and evidentiary framework the Board must use in reaching its decisions; and

(6) Appropriating funds for Board members and staff.

Your Committee received comments on this measure from the Department of Budget and Finance, Department of Taxation, and Tax Foundation of Hawaii.

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 S.B. No. 2378, S.D. 1, H.D. 2, and recommends that it pass Third Reading.

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

SYLVIA LUKE, Chair

State of Hawaii House of Representatives The Thirty-first Legislature

HECK 1848-22

Record of Votes of the Committee on Finance

SB2378 SDI HD2 ECD, THA, FIN 4-6-22				
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. YAMASHITA, Kyle T. (VC)				
3. BRANCO, Patrick Pihana				-
4. ELI, Stacelynn K.M.				
5. HOLT, Daniel				
6. ILAGAN, Greggor	/			
7. KOBAYASHI, Bertrand	/			
8. MARTEN, Lisa	/			
9. NISHIMOTO, Scott Y.				
10. PERRUSO, Amy A.	/			
11. SAYAMA, Jackson D.				
12. TAM, Adrian K.				
13. TODD, Chris				
14. WILDBERGER, Tina				
15. McDERMOTT, Bob				
			·	
TOTAL (15)	14			1
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				