

Honolulu, Hawaii

MAR 20 2024

RE: H.B. No. 2236  
H.D. 1  
S.D. 1

Honorable Ronald D. Kouchi  
President of the Senate  
Thirty-Second State Legislature  
Regular Session of 2024  
State of Hawaii

Sir:

Your Committee on Agriculture and Environment, to which was referred H.B. No. 2236, H.D. 1, entitled:

"A BILL FOR AN ACT RELATING TO NON-GENERAL FUNDS,"

begs leave to report as follows:

The purpose and intent of this measure is to:

- (1) Reclassify and abolish certain non-general funds of the Department of Agriculture, pursuant to the recommendations made by the Auditor in Auditor's Report No. 23-13; and
- (2) Transfer any unencumbered balance of any fund repealed or abolished by this measure to another fund.

Your Committee received comments on this measure from the Department of Agriculture and Tax Foundation of Hawaii.

Your Committee finds that the Office of the Auditor's Review of Special Funds, Revolving Funds, Trust Funds, and Trust Accounts of the Department of Agriculture, Report No. 23-13 (Dec. 2023), recommended that certain non-general funds of the Department of Agriculture be abolished or reclassified because the fund no longer serves its original purpose, does not serve a need, or does not meet the definition of a revolving fund, special fund, or



trust fund. Your Committee further finds that abolishing or reclassifying these funds would achieve greater fiscal accountability in the Department of Agriculture.

Your Committee has amended this measure by:

- (1) Inserting an effective date of July 1, 2050, to encourage further discussion; and
- (2) Making a technical, nonsubstantive amendment for the purposes of clarity and consistency.

As affirmed by the record of votes of the members of your Committee on Agriculture and Environment that is attached to this report, your Committee is in accord with the intent and purpose of H.B. No. 2236, H.D. 1, as amended herein, and recommends that it pass Second Reading in the form attached hereto as H.B. No. 2236, H.D. 1, S.D. 1, and be referred to your Committee on Ways and Means.

Respectfully submitted on  
behalf of the members of the  
Committee on Agriculture and  
Environment,



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MIKE GABBARD, Chair



