

STAND. COM. REP. NO.

3645

Honolulu, Hawaii

APR 04 2024

RE: H.B. No. 2488
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 Ways and Means, to which was referred H.B. No. 2488, H.D. 1, entitled:

"A BILL FOR AN ACT RELATING TO THE TAXATION BOARD OF REVIEW,"

begs leave to report as follows:

The purpose and intent of this measure is to amend the minimum qualifications for the Chairperson of the Taxation Board of Review.

Your Committee received testimony in support of this measure from the Department of Taxation.

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

Your Committee finds that requiring the Chairperson of the Taxation Board of Review to be an attorney or accounting professional with knowledge of and experience in Hawaii state taxes will better reflect the necessary qualifications for the position and will enhance the pool of potential candidates.

Your Committee has amended this measure by changing the effective date from July 1, 3000, to July 1, 2024.



As affirmed by the record of votes of the members of your Committee on Ways and Means that is attached to this report, your Committee is in accord with the intent and purpose of H.B. No. 2488, H.D. 1, as amended herein, and recommends that it pass Second Reading in the form attached hereto as H.B. No. 2488, H.D. 1, S.D. 1, and be placed on the calendar for Third Reading.

Respectfully submitted on
behalf of the members of the
Committee on Ways and Means,


DONOVAN M. DELA CRUZ, Chair



