

STAND. COM. REP. NO. **2847**

Honolulu, Hawaii

MAR 01 2024

RE: S.B. No. 3177
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 S.B. No. 3177 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 testimony in opposition to this measure from one individual.

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

Your Committee finds that amending the minimum qualifications for the Chairperson of the Taxation Board of Review will help the State attract for the position a wider pool of qualified candidates who have relevant experience in Hawaii state tax law.

Your Committee has amended this measure by:



- (1) Clarifying that both attorneys and accounting professionals must have experience in Hawaii state taxes to be eligible to serve as Chairperson of the Taxation Board of Review;
- (2) Inserting a savings clause to clarify that the experience requirement does not apply to the Chairperson in office as of the measure's effective date; and
- (3) Making technical nonsubstantive edits for purposes of clarity, consistency, and style.

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 S.B. No. 3177, as amended herein, and recommends that it pass Second Reading in the form attached hereto as S.B. No. 3177, 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



