STAND. COM. REP. NO. 2847

Honolulu, Hawaii

MAR 0 1 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

The Senate Thirty-Second Legislature State of Hawai'i

Record of Votes Committee on Ways and Means WAM

Bill / Resolution No.:*	Committee Referral:			Date:	
9B 3177	WAM			2/28/24	
The Committee is reconsidering its previous decision on this measure.					
If so, then the previous decision was to:					
The Recommendation is:					
Pass, unamended Pass, with amendments Hold Recommit 2312 2311 2310 2313					
Members		Aye	Aye (WF	R) Nay	Excused
DELA CRUZ, Donovan M. (C)		×			
MORIWAKI, Sharon Y. (VC)		×			
AQUINO, Henry J.C.		X X X X X X			
DECOITE, Lynn		×			
HASHIMOTO, Troy N.		X			
INOUYE, Lorraine R.		×			
KANUHA, Dru Mamo		×			
KIDANI, Michelle N.		X			
KIM, Donna Mercado		×			
LEE, Chris		*			
SHIMABUKURO, Maile S.L.					X
WAKAI, Glenn		×			
FEVELLA, Kurt		×			
			<u></u>		
TOTAL		12			1
Recommendation: Adopted Not Adopted					
Chair's or Designee's Signature:					
Distribution: Original Yellow Pink Goldenrod File with Committee Report Clerk's Office Drafting Agency Committee File Copy					

^{*}Only one measure per Record of Votes