

STAND. COM. REP. NO. **2076**

Honolulu, Hawaii

APR 05, 2023

RE: S.B. No. 667
S.D. 2
H.D. 1

Honorable Scott K. Saiki
Speaker, House of Representatives
Thirty-Second State Legislature
Regular Session of 2023
State of Hawaii

Sir:

Your Committee on Finance, to which was referred S.B. No. 667, S.D. 2, H.D. 1, entitled:

"A BILL FOR AN ACT RELATING TO NONPROFIT ORGANIZATIONS,"

begs leave to report as follows:

The purpose of this measure is to amend, until December 31, 2028, the application of the general excise tax law with regard to gross income derived from unrelated trade or business activities of nonprofit organizations.

Your Committee received testimony in support of this measure from the Hawaiian Humane Society; Kilinahe Foundation; Catholic Charities Hawai'i; Hawai'i State Coalition Against Domestic Violence; Hawaii Substance Abuse Coalition; American Heart Association; Domestic Violence Action Center; Hawai'i Alliance of Nonprofit Organizations; Hale Kipa; American Cancer Society Cancer Action Network; Parents and Children Together; Kua'āina Ulu 'Auamo; The Nature Conservancy - Hawai'i and Palmyra; Grow Some Good; Volcano Art Center; Lanakila Pacific; Ku'ikahi Mediation Center; Zonta Club of Hilo Foundation; Epilepsy Foundation of Hawaii; Big Brothers Big Sisters Hawaii; Epic 'Ohana, Inc.; Partners In Care; Hawai'i Public Health Institute; Samaritan Counseling Center Hawaii; Pacific & Asian Affairs Council; Nā Hale O Maui, a Community Land Trust; Habitat for Humanity Hawaii Island; Child &

2023-3086 SB667 HD1 HSCR HMSO



Family Service; Pacific Whale Foundation; Family Promise of Hawai'i; Association of Fundraising Professionals Aloha Chapter; Coalition for a Drug-Free Hawaii; Hope Services Hawai'i; Ma'i Movement Hawai'i; W.M. Keck Observatory; and six individuals. Your Committee received comments on this measure from the 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. 667, S.D. 2, H.D. 1, and recommends that it pass Third Reading.

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



KYLE T. YAMASHITA, Chair



