

Charlotte A. Carter-Yamauchi
Director

Shawn K. Nakama
First Assistant

Research 808-587-0666
Revisor 808-587-0670
Fax 808-587-0681



LEGISLATIVE REFERENCE BUREAU
State of Hawaii
State Capitol, Room 446
415 S. Beretania Street
Honolulu, Hawaii 96813

Testimony in Support

SB2958

RELATING TO STATUTORY REVISION: AMENDING OR REPEALING VARIOUS PROVISIONS OF THE HAWAII REVISED STATUTES OR THE SESSION LAWS OF HAWAII FOR THE PURPOSES OF CORRECTING ERRORS AND REFERENCES, CLARIFYING LANGUAGE, OR DELETING OBSOLETE OR UNNECESSARY PROVISIONS.

Charlotte A. Carter-Yamauchi, Director
Legislative Reference Bureau

Presented to the House Committee on Judiciary & Hawaiian Affairs

Thursday, March 14, 2024, 2:00 p.m.
Conference Room 325

Chair Tarnas and Members of the Committee:

Good afternoon Chair Tarnas and members of the Committee. My name is Charlotte Carter-Yamauchi, and I am the Director of the Legislative Reference Bureau and the Revisor of Statutes. Thank you for providing the opportunity to submit testimony in support of Senate Bill No. 2958, Relating to Statutory Revision. Bills such as Senate Bill No. 2958 have come to be known as the "statutory revision bill" and are prepared and submitted by the Legislative Reference Bureau pursuant to our statute revision functions, set forth in chapter 23G of the Hawaii Revised Statutes.

All amendments in the bill are intended to be technical in nature to correct errors, omissions, or obsolete law. They either contain no substantive change to the law, or if they do have substantive effect, they are intended to correct the types of errors noted in the memorandum attached to our testimony on Senate Bill No. 2958, before the Senate Committee on Judiciary. Also, please note that the bill was reviewed prior to introduction by the Department of the Attorney General and no problems were identified.

The Bureau would be pleased to assist the Committee in preparing the committee report and making any changes to the revision bill that the Committee deems appropriate. Should the Committee have any follow-up questions, please contact John Morsey, Assistant Director for Revision of Statutes, by phone at (808) 587-0670 or by e-mail at j.morsey@capitol.hawaii.gov.

TAX FOUNDATION OF HAWAII

126 Queen Street, Suite 305

Honolulu, Hawaii 96813 Tel. 536-4587

SUBJECT: INCOME, TRANSIENT ACCOMMODATIONS, Revisor's Bill

BILL NUMBER: SB 2958

INTRODUCED BY: KOUCHI by request

EXECUTIVE SUMMARY: Amends or repeals various provisions of the Hawai'i Revised Statutes or the Session Laws of Hawai'i for the purposes of correcting errors and references, clarifying language, or deleting obsolete or unnecessary provisions.

SYNOPSIS: Section 10 amends section 235-2.3(b)(42), HRS by replacing IRC Subchapter U section 1379F with 1397F, with respect to empowerment zones, enterprise communities, and rural development investment areas.

Section 11 amends section 237D-6.5(b), HRS by removing the definition for "fiscal year," which is limited to a July to June fiscal year.

EFFECTIVE DATE: Upon approval.

STAFF COMMENTS: This bill is submitted annually by the revisor of statutes for the purposes of correcting errors and references, clarifying language, or deleting obsolete or unnecessary provisions. See section 23G-20, HRS.

Our comments are directed at tax related provisions only.

For income tax purposes, the bill corrects a typographical error.

For transient accommodations tax purposes, the definition of "fiscal year" in HRS section 237D-6.5 may have made sense for some of the county revenue sharing earmark previously in this section. After county revenue sharing was removed by Act 1, SLH 2021 (Sp. Sess.), the definition is out of place and may create confusion with other sections such as 237D-6 relating to tax returns, which section allows for taxpayer fiscal years other than July 1 to June 30.

Digested: 3/12/2024