
HOUSE CONCURRENT RESOLUTION

REQUESTING A STUDY EXAMINING HOW CERTAIN OTHER JURISDICTIONS
PRODUCE FISCAL NOTES.

1 WHEREAS, the Hawaii State Constitution assigns the
2 authority to appropriate funds to the Hawaii State Legislature;
3 and

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5 WHEREAS, during each Regular Session, the Legislature
6 considers hundreds of spending- and tax-related bills that may
7 have an impact on the State's budget; and

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9 WHEREAS, members of the Hawaii State Legislature would
10 benefit from having accurate and useful information about the
11 fiscal impacts of those bills; and

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13 WHEREAS, in many other states, legislators analyzing fiscal
14 measures may refer to fiscal notes, which are written reports
15 that project the budget impacts of some or all bills; and

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17 WHEREAS, among the states that use fiscal notes, the
18 procedures used to produce the notes and the information
19 contained within the reports differ dramatically from state to
20 state; and

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22 WHEREAS, for example, in most states, fiscal notes are
23 produced by a nonpartisan legislative fiscal office, while in
24 other states, fiscal notes are produced by an executive branch
25 agency that is involved in development of the executive budget,
26 or in a few states, by a legislative committee; and

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28 WHEREAS, similarly, some states require fiscal notes to be
29 produced for every bill that may have a significant financial
30 impact, while other states produce fiscal notes only for select
31 bills or upon the request of legislators; and



1 WHEREAS, some states project the costs of legislation for a
2 single fiscal year, while other states project the costs of
3 legislation for multiple fiscal years; for example, projections
4 in twelve states and the District of Columbia include four or
5 more years; and

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7 WHEREAS, some states require fiscal notes to be updated
8 each time a bill is amended during the legislative process,
9 while other states do not require such revisions; and

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11 WHEREAS, the Center on Budget and Policy Priorities, in its
12 report entitled "Better Cost Estimates, Better Budgets," noted
13 that Iowa, Louisiana, Maryland, Oregon, Texas, and the District
14 of Columbia meet all of its best practices criteria in the
15 production of fiscal notes, because those jurisdictions:

- 16
17 (1) Prepare fiscal notes for all bills and revise the
18 fiscal notes as the bills move through the legislative
19 process;
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21 (2) Create fiscal notes in a manner that is free from
22 partisan pressure;
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24 (3) Project the long-term fiscal impacts of proposed
25 legislation; and
26
27 (4) Make fiscal notes accessible to the public; and
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29 WHEREAS, presently, the Hawaii State Legislature's budget
30 committees work with the executive branch to estimate the fiscal
31 impacts of legislative proposals; however, there are no formal
32 fiscal notes produced; and

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34 WHEREAS, although Act 127, Session Laws of Hawaii 1990,
35 established an Office of the Legislative Analyst under chapter
36 21F, Hawaii Revised Statutes, as a separate fiscal policy office
37 in the legislative branch, it has never been funded; and

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39 WHEREAS, according to section 21F-7(a), Hawaii Revised
40 Statutes, the purposes of the Office of the Legislative Analyst
41 include:



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- 1 (1) Providing the Legislature with research and analysis
- 2 of current and projected state revenues and
- 3 expenditures;
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- 5 (2) Researching economic and fiscal policy;
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- 7 (3) Providing economic reports and studies on the state of
- 8 Hawaii's economy;
- 9
- 10 (4) Conducting budget and tax studies and providing
- 11 general fiscal and budgetary information;
- 12
- 13 (5) Reviewing the operation of state programs to appraise
- 14 the implementation of state laws regarding the
- 15 expenditure of funds and recommending means to improve
- 16 efficiency; and
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- 18 (6) Recommending changes in the mix of revenue sources for
- 19 programs, in the percentage of state expenditures
- 20 devoted to major programs, and in the role of the
- 21 Legislature in overseeing state government
- 22 expenditures and revenue projections; and
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24 WHEREAS, section 21F-8, Hawaii Revised Statutes, requires

25 state agencies to comply with requests of the Office of the

26 Legislative Analyst for information, data, estimates, and

27 statistics, and requires the heads of certain agencies to

28 provide the Office of the Legislative Analyst with full and free

29 access to information, data, estimates, and statistics on the

30 state budget, revenue, and expenditures; and

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32 WHEREAS, accordingly, it would be beneficial to study how

33 other states generate fiscal notes to determine which state

34 model, if any, would work best for Hawaii; now, therefore,

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36 BE IT RESOLVED by the House of Representatives of the

37 Thirty-third Legislature of the State of Hawaii, Regular Session

38 of 2025, the Senate concurring, that the Legislative Reference

39 Bureau is requested to study how Iowa, Louisiana, Maryland,

40 Oregon, Texas, and the District of Columbia produce fiscal

41 notes; and

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1 BE IT FURTHER RESOLVED that, for each jurisdiction
2 examined, the Legislative Reference Bureau is requested to
3 analyze:

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- 5 (1) The statute, rule, or other authority governing the
6 preparation of fiscal notes;
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 - 8 (2) The types of bills for which fiscal notes are
9 produced;
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 - 11 (3) At what points during the legislative process fiscal
12 notes are produced and revised;
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 - 14 (4) The type of information included in the fiscal note;
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 - 16 (5) The entity responsible for producing the fiscal note;
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 - 18 (6) The time period for which the jurisdiction must
19 project financial impacts; and
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 - 21 (7) Any other matters that the Legislative Reference
22 Bureau believes may be helpful or significant for the
23 purposes of the study; and
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25 BE IT FURTHER RESOLVED that the Legislative Reference
26 Bureau is requested to submit a report of its findings and
27 recommendations, including any proposed legislation, to the
28 Legislature no later than twenty days prior to the convening of
29 the Regular Session of 2026; and

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31 BE IT FURTHER RESOLVED that a certified copy of this
32 Concurrent Resolution be transmitted to the Director of the
33 Legislative Reference Bureau.

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36 OFFERED BY: _____



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