
A BILL FOR AN ACT

RELATING TO THE OFFICE OF THE LEGISLATIVE ANALYST.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF HAWAII:

1 SECTION 1. The legislature finds that numerous states
2 incorporate fiscal notes into their legislative process, which
3 increase public transparency by disclosing the potential
4 financial impact a measure would have on the state and local
5 government. The Council of State Governments reports that
6 forty-four states include "projected future cost" in their bill
7 notes. Some states require fiscal notes in their house rules,
8 while others require them in statute. In contrast, Hawaii does
9 not require fiscal notes to accompany measures during the
10 legislative process. Therefore, representatives and senators
11 are forced to vote on measures without knowing the financial
12 impact of their decisions.

13 The purpose of this Act is to require the office of
14 legislative analyst to produce fiscal notes on all fiscal bills
15 and appropriate funds for the office's operation.

16 SECTION 2. Section 21F-6, Hawaii Revised Statutes, is
17 amended to read as follows:



1 "[§]§21F-6[§] **Office of the legislative analyst**

2 **established.** (a) There is established the office of the
3 legislative analyst ~~[to be administered by the committee]~~. The
4 ~~[committee]~~ legislature, by a majority vote of each house in
5 joint session, shall appoint a legislative analyst who shall
6 serve for a period of four years. The ~~[committee, by a three-~~
7 ~~fourths vote of its members,]~~ legislature, by a majority vote of
8 each house in joint session, may remove the legislative analyst
9 from office, but only for cause. ~~[The committee shall fix the~~
10 ~~salary of the legislative analyst.]~~ The salary of the
11 legislative analyst shall be the same as the salary of the
12 director of the legislative reference bureau.

13 (b) The legislative analyst may employ ~~[other clerical and~~
14 ~~technical employees]~~ a first assistant and other employees as
15 may be necessary to carry out the functions of the office. The
16 legislative analyst, first assistant, and other [clerical and
17 ~~technical]~~ employees shall be entitled to participate in any
18 employee benefit program plan or privilege generally available
19 to state employees."

20 SECTION 3. Section 21F-7, Hawaii Revised Statutes, is
21 amended to read as follows:



1 "~~§21F-7~~ General purposes of analyst. (a) The

2 purpose of the office of the legislative analyst shall be:

3 (1) To provide the legislature with research and analysis

4 of current and projected state revenues and

5 expenditures;

6 (2) To provide the legislature with a report analyzing the

7 governor's proposed levels of revenue and expenditures

8 for biennial budgets submitted under chapter 37 as

9 well as other supplemental budget submittals to the

10 legislature by the governor;

11 (3) To provide an analysis of the impact of the governor's

12 proposed revenue and expenditure plans for the next

13 biennium;

14 (4) To conduct research matters of economic and fiscal

15 policy and to report to the legislature on the result

16 of the research;

17 (5) To provide economic reports and studies on the state

18 of the State's economy, including trends and forecasts

19 for consideration by the legislature;

20 (6) To conduct budget and tax studies and provide general

21 fiscal and budgetary information;





13 SECTION 4. Section 21F-8, Hawaii Revised Statutes, is
14 amended to read as follows:

15 "[f]S21F-8[]] **Agencies to cooperate.** (a) All
16 departments, agencies, and education institutions of the
17 executive and judicial branches, the office of Hawaiian affairs,
18 and the University of Hawaii shall comply with requests of the
19 office of the legislative analyst for information, data,
20 estimates, and statistics on the funding revenue operations, and
21 other affairs of the department, agency, education institution.



1 the office of Hawaiian affairs, or University of Hawaii. The
2 comptroller, the director of finance, the director of taxation,
3 the administrative director of the courts, the administrator of
4 the office of Hawaiian affairs, and the president of the
5 University of Hawaii shall provide the office of the legislative
6 analyst with full and free access to information, data,
7 estimates, and statistics in the possession of their respective
8 departments on the state budget, revenue, expenditures, and tax
9 revenue and expenditures.

10 (b) All departments, agencies, and education institutions
11 of the executive and judicial branches, the office of Hawaiian
12 affairs, the university of Hawaii, and county departments and
13 agencies shall promptly provide any information requested by the
14 legislative analyst for preparing a fiscal note, including but
15 not limited to an estimate, in dollars, of the amount by which
16 the bill would increase or decrease the revenues received or
17 expenditures made by the department, agency, or office."

18 SECTION 5. Chapter 21F, Hawaii Revised Statutes, is
19 amended by adding a new section to be appropriately designated
20 and to read as follows:



1 **"S21F- Fiscal notes.** (a) A fiscal note, where possible,
2 shall:

3 (1) Cite the effect of the measure in dollar amounts;
4 (2) Cite the statutory provisions affected;
5 (3) Estimate the increase or decrease in revenues or
6 expenditures by the state or counties;
7 (4) Include the costs which may be absorbed without
8 additional funds;
9 (5) Include the assumptions used in determining the cost
10 estimates; and
11 (6) Specify any long-range implication.

12 (b) A fiscal note may comment on technical or mechanical
13 defects in the bill but shall express no opinions concerning the
14 merits of the proposal.

15 (c) A copy of the fiscal note shall be delivered to the
16 chair of the senate committee on ways and means, the chair of
17 the house committee on finance, the chairs of the standing
18 committees to which the bill has been referred, and to the first
19 primary introducer of the bill. No committee shall make a
20 decision regarding disposition of a fiscal bill without having



1 received a completed fiscal note for review and informed
2 decision making.

8 SECTION 6. There is appropriated out of the general
9 revenues of the State of Hawaii the sum of \$ or so
10 much thereof as may be necessary for fiscal year 2026-2027 for
11 the operations of the office of the legislative analyst,
12 including the payment of salaries of the legislative analyst,
13 first assistant, and other employees as may be necessary, and
14 the purchase of necessary equipment.

15 The sum appropriated shall be expended by the office of the
16 legislative analyst for the purposes of this Act.

17 SECTION 7. Statutory material to be repealed is bracketed
18 and stricken. New statutory material is underscored.

19 SECTION 8. This Act shall take effect on July 1, 2026.

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INTRODUCED BY.

JAN 23 2026



H.B. NO. 2128

Report Title:

Office of Legislative Analyst; Fiscal Notes; Transparency;
Appropriation

Description:

Requires the office of the legislative analyst to produce fiscal notes on all fiscal bills. Prohibits a committee from making a decision on a fiscal bill without a fiscal note. Mandates that fiscal notes be made available to the public. Appropriates funds.

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