

Honolulu, Hawaii
MAR 05 , 2026

RE: H.B. No. 2578
H.D. 1

Honorable Nadine K. Nakamura
Speaker, House of Representatives
Thirty-Third State Legislature
Regular Session of 2026
State of Hawaii

Madame:

Your Committee on Finance, to which was referred H.B. No. 2578, H.D. 1, entitled:

"A BILL FOR AN ACT RELATING TO DUE PROCESS FOR ESTABLISHING PERSONAL LIABILITY FOR TAX,"

begs leave to report as follows:

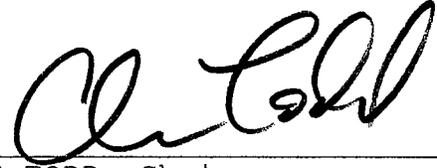
The purpose of this measure is to provide that a determination of personal liability for another person's unpaid general excise taxes is an assessment subject to the due process procedures and appeals available for other assessments.

Your Committee received testimony in support of this measure from one individual. 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 H.B. No. 2578, H.D. 1, and recommends that it pass Third Reading.



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



CHRIS TODD, Chair



