

Honolulu, Hawaii
APR 01 , 2026

RE: H.R. No. 21

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

Madame:

Your Committee on Economic Development & Technology, to which was referred H.R. No. 21 entitled:

"HOUSE RESOLUTION ENDORSING TAIWAN'S INTERNATIONAL PARTICIPATION, ENCOURAGING THE SIGNING OF A UNITED STATES-TAIWAN AGREEMENT ON AVOIDANCE OF DOUBLE TAXATION, AND COMMEMORATING THE SISTER-STATE RELATIONSHIP BETWEEN THE STATE OF HAWAII AND TAIWAN,"

begs leave to report as follows:

The purpose of this measure is to endorse Taiwan's international participation, encourage the signage of a United States-Taiwan agreement on avoidance of double taxation, and commemorate the sister-state relationship between Hawaii and Taiwan.

Your Committee did not receive any written testimony on this measure.


Your Committee finds that the United States and Taiwan are bonded by a shared commitment to democracy, freedom, human rights, the rule of law, and a free market economy. Your Committee further finds that in order to strengthen bilateral trade and investment, the government of Taiwan has expressed its desire to sign an agreement on avoidance of double taxation with the United States. Your Committee further finds that Hawaii and Taiwan have had a sister-state relationship since 1993 that has developed an



enduring and mutually beneficial friendship. This measure endorses Taiwan's participation in certain intentional bodies, encourages an agreement on avoidance of double taxation, and commemorates the sister-state relationship with Taiwan.

As affirmed by the record of votes of the members of your Committee on Economic Development & Technology that is attached to this report, your Committee concurs with the intent and purpose of H.R. No. 21 and recommends that it be referred to your Committee on Finance.

Respectfully submitted on
behalf of the members of the
Committee on Economic
Development & Technology,

 _____
GREGGOR LIAGAN, Chair



