

STAND. COM. REP. NO. **2820**

Honolulu, Hawaii

MAR - 5 2026

RE: S.B. No. 2879

Honorable Ronald D. Kouchi
President of the Senate
Thirty-Third State Legislature
Regular Session of 2026
State of Hawaii

Sir:

Your Committee on Ways and Means, to which was referred S.B. No. 2879 entitled:

"A BILL FOR AN ACT RELATING TO TAXATION,"

begs leave to report as follows:

The purpose and intent of this measure is to promote efficient tax administration.

More specifically, this measure:

- (1) Requires the Director of Taxation to appoint a legal, tax, or accounting professional as an Administrative Rules Officer; and
- (2) Authorizes the Administrative Rules Officer to appoint Administrative Rules Specialists, who shall have legal, tax, or accounting credentials, or sufficient qualifying experience.

Your Committee received testimony in support of this measure from three individuals.

Your Committee received comments on this measure from the Department of Taxation.

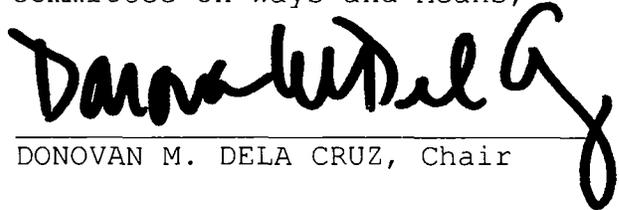
Your Committee finds that Administrative Rules Officers and Administrative Rules Specialists serve to assist taxpayers in



navigating the complex laws and regulations of the Department of Taxation. They represent the Department's stance when interpreting tax laws and regulations, ensuring clarity and compliance among Hawaii's taxpayers. Your Committee further finds that maintaining the integrity of these roles, as supported by this measure, is vital for effective tax guidance and taxpayer support.

As affirmed by the record of votes of the members of your Committee on Ways and Means that is attached to this report, your Committee is in accord with the intent and purpose of S.B. No. 2879 and recommends that it pass Second Reading and be placed on the calendar for Third Reading.

Respectfully submitted on
behalf of the members of the
Committee on Ways and Means,


DONOVAN M. DELA CRUZ, Chair



