

STAND. COM. REP. NO. **2046**-26

Honolulu, Hawaii

**APR 10**, 2026

RE: S.B. No. 3138  
S.D. 1  
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 S.B. No. 3138, S.D. 1, H.D. 1, entitled:

"A BILL FOR AN ACT RELATING TO INDEPENDENT AUDITS OF DEPOSIT BEVERAGE DISTRIBUTORS,"

begs leave to report as follows:

The purpose of this measure is to require:

- (1) Deposit beverage distributors to obtain independent audits at certain frequencies based on the number of deposit beverage containers distributed, rather than for every odd-numbered year;
- (2) Independent audits to assess specific criteria and report certain information; and
- (3) The Department of Health to develop a web-based system to allow distributors to submit mandatory reports online.

Your Committee received testimony in support of this measure from the Department of Health; Chamber of Commerce Hawaii; Hawaii Food Industry Association; Down to Earth Organic & Natural; and

2026-3056 SB3138 HD1 HSCR HMSO



Lanikai Brewing Company. Your Committee received comments on this measure from Maui Brewing Co., 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 S.B. No. 3138, S.D. 1, H.D. 1, and recommends that it pass Third Reading.

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



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CHRIS TODD, Chair



