

STAND. COM. REP. NO. 3545

Honolulu, Hawaii

APR 08 2026

RE: S.R. No. 55
S.D. 1

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

Sir:

Your Committee on Water, Land, Culture and the Arts, to which was referred S.R. No. 55 entitled:

"SENATE RESOLUTION ENDORSING TAIWAN'S INTERNATIONAL PARTICIPATION, SUPPORTING THE SIGNING OF A UNITED STATES-TAIWAN AGREEMENT ON AVOIDANCE OF DOUBLE TAXATION, AND COMMEMORATING THE SISTER-STATE RELATIONSHIPS BETWEEN THE STATE AND TAIWAN,"

begs leave to report as follows:

The purpose and intent of this measure is to:

- (1) Endorse Taiwan's international participation;
- (2) Support the signing of a United States-Taiwan Agreement on Avoidance of Double Taxation; and
- (3) Commemorate the sister-state relationship between the State and Taiwan.

Your Committee did not receive any testimony on this measure.

Your Committee finds that Taiwan has a significant and meaningful relationship with the United States and the State. With the former, Taiwan shares Western and liberal values and signed an agreement under the United States-Taiwan Initiative on 21st Century Trade to deepen their economic ties. With the State,



Taiwan has an established and committed sister-state relationship since 1993, as demonstrated recently by their humanitarian aid donation after the 2023 Maui wildfires. Your Committee further finds that Taiwan actively engages with and contributes to global organizations via participation in international bodies, furthering the progress of climate change research, anti-terrorism cooperation, and civil aviation safety. This measure would formally honor and advocate for a cherished sister-state.

Your Committee has amended this measure by making technical, nonsubstantive amendments for the purposes of clarity and consistency.

As affirmed by the record of votes of the members of your Committee on Water, Land, Culture and the Arts that is attached to this report, your Committee concurs with the intent and purpose of S.R. No. 55, as amended herein, and recommends its adoption in the form attached hereto as S.R. No. 55, S.D. 1.

Respectfully submitted on
behalf of the members of the
Committee on Water, Land,
Culture and the Arts,



CHRIS LEE, Chair



The Senate
 Thirty-Third Legislature
 State of Hawai'i

Record of Votes
Committee on Water, Land, Culture and the Arts
WLA

Bill / Resolution No.:* SR 55	Committee Referral: WLA	Date: 3/30/2026
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The Committee is reconsidering its previous decision on this measure.
 If so, then the previous decision was to: _____

The Recommendation is:

Pass, unamended 2312
 Pass, with amendments 2311
 Hold 2310
 Recommit 2313

Members	Aye	Aye (WR)	Nay	Excused
LEE, Chris (C)	✓			
INOUYE, Lorraine R. (VC)	✓			
CHANG, Stanley				✓
LAMOSAO, Rachele	✓			
DECORTE, Samantha	✓			
TOTAL	4			1

Recommendation:
 Adopted
 Not Adopted

Chair's or Designee's Signature:
Lorraine R. Inouye

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***Only one measure per Record of Votes**