

Honolulu, Hawaii
Feb 8, 2006

RE: H.B. No. 2418
H.D. 1

Honorable Calvin K.Y. Say
Speaker, House of Representatives
Twenty-Third State Legislature
Regular Session of 2006
State of Hawaii

Sir:

Your Committee on Judiciary, to which was referred H.B. No. 2418 entitled:

"A BILL FOR AN ACT RELATING TO TAX ADMINISTRATION,"

begs leave to report as follows:

The purpose of this bill is to facilitate the ability of the Department of Taxation (DOTAX) to issue assessments for fraudulent tax returns.

DOTAX and the Department of the Attorney General supported this bill. The Tax Foundation of Hawaii provided comments.

Your Committee has amended this bill by making technical, nonsubstantive changes for clarity, consistency, and style.

As affirmed by the record of votes of the members of your Committee on Judiciary that is attached to this report, your Committee is in accord with the intent and purpose of H.B. No. 2418, as amended herein, and recommends that it pass Second Reading in the form attached hereto as H.B. No. 2418, H.D. 1, and be referred to the Committee on Finance.



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



SYLVIA LUKE, Chair



