

Honolulu, Hawaii

March 24, 2006

RE: S.B. No. 2156
S.D. 2
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 S.B. No. 2156, S.D. 2, entitled:

"A BILL FOR AN ACT RELATING TO THE AUDITOR,"

begs leave to report as follows:

The purpose of this bill is to explicitly authorize the Office of the Auditor (Auditor) to examine and inspect all files, records, and documents of the Department of Taxation (DOTAX), including the tax returns of any taxpayer, for the purposes of carrying out its auditing or other investigative duties under Chapter 23, Hawaii Revised Statutes.

The Auditor supported this bill. DOTAX opposed this measure. The Tax Foundation of Hawaii offered comments.

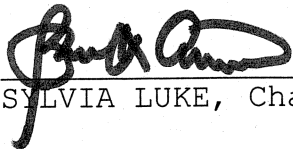
Your Committee has amended this bill by:

- (1) Requiring the Auditor to implement internal policies to protect private personal information to ensure that confidential information found in DOTAX records remain confidential; and
- (2) Making technical, nonsubstantive amendments for style, clarity, and consistency.



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 S.B. No. 2156, S.D. 2, as amended herein, and recommends that it be referred to the Committee on Finance in the form attached hereto as S.B. No. 2156, S.D. 2, H.D. 1.

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

for: 

SYLVIA LUKE, Chair



