

Honolulu, Hawaii

MAR 2 - 2006

RE: S.B. No. 2381  
S.D. 1

Honorable Robert Bunda  
President of the Senate  
Twenty-Third State Legislature  
Regular Session of 2006  
State of Hawaii

Sir:

Your Committee on Ways and Means, to which was referred S.B. No. 2381 entitled:

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

begs leave to report as follows:

The purpose of this measure is to facilitate the department of taxation's ability to issue assessments for the filing of false or fraudulent tax returns.

Your Committee finds that state law requires a court determination that a taxpayer filed a false or fraudulent return before the department may issue assessments for the violation. If, however, a defendant taxpayer enters a guilty plea to a false or fraudulent return violation, no assessment may be issued by the department because the court determination was unnecessary, and therefore, not made.

This measure remedies this problem by removing provisions requiring a court determination before an assessment may be issued for the filing of a false or fraudulent tax return. The bill also conforms state tax law to the federal law regarding the filing of false or fraudulent tax returns.

Your Committee has amended the measure by removing references to "exceptions" in sections 2 and 3 of the bill, since the text of the law that relates to the exceptions were removed, and by correctly renumbering the bill's section numbers.



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. 2381, as amended herein, and recommends that it pass Second Reading in the form attached hereto as S.B. No. 2381, S.D. 1, and be placed on the calendar for Third Reading.

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




BRIAN T. TANIGUCHI, Chair



The Senate  
Twenty-Third Legislature  
State of Hawaii

Record of Votes of the  
Committee on Ways and Means  
(Bills and Resolutions)

Measure:* SB2381	Committee Referral: WAM	Date: 2/14/16		
<input type="checkbox"/> The committee is reconsidering its previous decision on this measure. If so, then the previous decision was to: _____				
The Recommendation is to: <input type="checkbox"/> Pass, unamended (2312) <input checked="" type="checkbox"/> Pass, with amendments (2311) <input type="checkbox"/> Hold (2310) <input type="checkbox"/> Recommit (2313)				
Members	Ayes	Ayes(WR)	Nays	Excused
TANIGUCHI, Brian T. (C)	/			
TSUTSUI, Shan S. (VC)	/			
ENGLISH, J. Kalani	/			
ESPERO, Will	/			
FUKUNAGA, Carol				/
HOOSER, Gary L.	/			
INOUE, Lorraine R.	/			/
KANNO, Brian				/
KIM, Donna Mercado	/			
KOKUBUN, Russell S.	/			
NISHIHARA, Clarence K.	/			
SAKAMOTO, Norman				/
HEMMINGS, Fred	/			
SLOM, Sam	/			
TRIMBLE, Gordon				/
TOTAL	10	0	0	4
Recommendation: <input checked="" type="checkbox"/> Adopted     10 <input type="checkbox"/> Not Adopted     5				
Chair's or Designee's Signature: 				
Distribution:             Original     Yellow     Pink     Goldenrod File with Committee Report     Clerk's Office     Drafting Agency     Committee File Copy				

\*Do not list more than one measure per Record of Votes.