

STAND. COM. REP. NO.

2400

Honolulu, Hawaii

FEB 17

, 2006

RE: S.B. No. 3051
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 Intergovernmental Affairs, to which was referred S.B. No. 3051 entitled:

"A BILL FOR AN ACT RELATING TO COUNTY FISCAL ADMINISTRATION,"

begs leave to report as follows:

The purpose of this measure is to change the fiscal year for county fiscal administration purposes.

The City and County of Honolulu Department of Budget and Fiscal Services submitted testimony in support of this measure.

Your Committee finds that this measure allows for greater support for county home rule by giving each county the ability to designate the beginning of its fiscal year.

Upon further consideration, your Committee amended this measure by clarifying that a county shall continue to maintain accounting and financial records on a fiscal year basis, but may designate which day the fiscal year begins. Your Committee also changed the effective date to reflect that the measure shall apply to years beginning after December 31, 2005.

As affirmed by the record of votes of the members of your Committee on Intergovernmental Affairs that is attached to this report, your Committee is in accord with the intent and purpose of S.B. No. 3051, as amended herein, and recommends that it pass Second Reading in the form attached hereto as S.B. No. 3051, S.D. 1, and be referred to the Committee on Ways and Means.

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Respectfully submitted on
behalf of the members of the
Committee on Intergovernmental
Affairs,



DAVID Y. IGE, Chair



