

STAND. COM. REP. NO.

578

Honolulu, Hawaii

Feb 16, 2007

RE: H.B. No. 1942

H.D. 1

Honorable Calvin K.Y. Say
Speaker, House of Representatives
Twenty-Fourth State Legislature
Regular Session of 2007
State of Hawaii

Sir:

Your Committee on Human Services & Housing, to which was referred H.B. No. 1942 entitled:

"A BILL FOR AN ACT RELATING TO GENERAL EXCISE TAX,"

begs leave to report as follows:

The purpose of this bill is to exempt food items under the federal Special Supplemental Nutrition Program for Women, Infants, and Children from the general excise tax.

The Administration, Department of Taxation, Tax Foundation of Hawaii, and Hawaii Food Industry Association provided comments.

Your Committee strongly believes that providing a healthy and well-balanced nutritional diet to Hawaii's residents is of primary importance and is essential to leading a healthy and productive life. Several testifiers supported the intent of this measure, but preferred the language of this bill to be clarified.

Accordingly, your Committee has amended this bill by:

- (1) Implementing the exemption under an existing statute, rather than creating a new one;
- (2) Clarifying that purchases made by any purchaser of qualifying items will be exempt from the general excise tax; and

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- (3) Making technical, nonsubstantive amendments for clarity, consistency, and style.

As affirmed by the record of votes of the members of your Committee on Human Services & Housing that is attached to this report, your Committee is in accord with the intent and purpose of H.B. No. 1942, as amended herein, and recommends that it pass Second Reading in the form attached hereto as H.B. No. 1942, H.D. 1, and be referred to the Committee on Finance.


Respectfully submitted on
behalf of the members of the
Committee on Human Services &
Housing,



MAILE SHIMABUKURO, Chair



Record of Votes of the Committee on Human Services & Housing

Bill/Resolution No.: HB 1942		Date: 2/12/07		
Committee Referral: HSH, FIN		<input type="checkbox"/> The committee is reconsidering its previous decision on the measure.		
The recommendation is to: <input type="checkbox"/> Pass, unamended <input checked="" type="checkbox"/> Pass, with amendments <input type="checkbox"/> Hold <input type="checkbox"/> Pass, with amendments, for recommitment for further consideration				
HSH Members	Ayes	Ayes (WR)	Nays	Excused
1. SHIMABUKURO, Maile S. L. (C)	✓			
2. RHOADS, Karl (VC)		✓		
3. BELATTI, Della Au		✓		
4. BERTRAM, Joe, III	✓			
5. CABANILLA, Rida T.R.	✓			
6. GREEN, Josh, M.D.	✓			
7. MIZUNO, John	✓			
8. TAKAI, K. Mark	✓			
9. TOKIOKA, James Kunane	✓			
10. AWANA, Karen Leinani	✓			
11. WARD, Gene, Ph.D.	✓			
TOTAL	9	2		
The recommendation is: <input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted				
If joint referral, _____ did not support recommendation. committee acronym(s)				
				
Vice Chair's or designee's signature:				
Distribution: Original (White) – Committee Duplicate (Yellow) – Clerk's Office				