

STAND. COM. REP. NO.

2022

Honolulu, Hawaii

FEB 04 2008

RE: S.B. No. 2349
S.D. 1

Honorable Colleen Hanabusa
President of the Senate
Twenty-Fourth State Legislature
Regular Session of 2008
State of Hawaii

Madam:

Your Committee on Human Services and Public Housing, to which was referred S.B. No. 2349 entitled:

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

begs leave to report as follows:

The purpose of this measure is to exempt from the general excise tax amounts received for selling assistive devices.

Testimony in support of the measure was submitted by the Disability and Communication Access Board and a private citizen. Testimony in support of the intent of the measure were submitted by the Department of Taxation. Comments on the measure were submitted by a private citizen.

Your Committee finds that the comments submitted by the Department of Taxation and a private citizen will help to clarify the group of items that will be eligible for the general excise exemption.

Accordingly, your Committee has amended this measure by:

- (1) Incorporating the comments of the private citizen to add vocational rehabilitation counselors and rehabilitation service providers to the list of those from whom an individual may purchase items that are exempt from the general excise tax, and by adding a provision that the Department of Taxation shall issue guidelines in the



form of written rules regarding the new provisions enacted by this measure;

- (2) Incorporating the comments of the Department of Taxation by amending the definition of "assistive devices" to enable the Director of Taxation to require physician verification on the cost of an assistive device and provide the Director with the flexibility to include other assistive devices within the scope of the definition; and
- (3) Making technical, nonsubstantive amendments for the purposes of clarity and style.

As affirmed by the record of votes of the members of your Committee on Human Services and Public Housing that is attached to this report, your Committee is in accord with the intent and purpose of S.B. No. 2349, as amended herein, and recommends that it pass Second Reading in the form attached hereto as S.B. No. 2349, S.D. 1, and be referred to the Committee on Economic Development and Taxation.

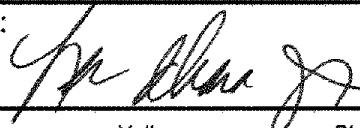
Respectfully submitted on
behalf of the members of the
Committee on Human Services and
Public Housing,


SUZANNE CHUN OAKLAND, Chair



The Senate
 Twenty-Fourth Legislature
 State of Hawaii

Record of Votes
Committee on Human Services and Public Housing
HSP

Bill / Resolution No.:* <i>SB 2349</i>	Committee Referral: <i>HSP</i>	Date: <i>1/31/08</i>		
<input type="checkbox"/> The committee is reconsidering its previous decision on this measure. If so, then the previous decision was to: _____				
The Recommendation is: <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	Aye	Aye (WR)	Nay	Excused
CHUN OAKLAND, Suzanne (C)	✓			
IHARA, Jr., Les (VC)	✓			
HOOSER, Gary L.				✓
SAKAMOTO, Norman	✓			
HEMMINGS, Fred	✓			
TOTAL	<i>4</i>	<i>0</i>	<i>0</i>	<i>1</i>
Recommendation: <input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted				
Chair's or Designee's Signature: 				
Distribution: Original Yellow Pink Goldenrod File with Committee Report Clerk's Office Drafting Agency Committee File Copy				

*Only one measure per Record of Votes