

STAND. COM. REP. NO.

969

Honolulu, Hawaii

MAR 02 2007

RE: S.B. No. 675

Honorable Colleen Hanabusa  
President of the Senate  
Twenty-Fourth State Legislature  
Regular Session of 2007  
State of Hawaii

Madam:

Your Committee on Judiciary and Labor, to which was referred S.B. No. 675 entitled:

"A BILL FOR AN ACT PROPOSING AN AMENDMENT TO ARTICLE VII, SECTION 3, OF THE HAWAII CONSTITUTION, TO CHANGE THE APPOINTMENT OF THE TAX REVIEW COMMISSION TO EVERY TEN YEARS,"

begs leave to report as follows:

The purpose of this measure is to propose a constitutional amendment to require the Tax Review Commission to meet every ten years instead of five years.

Your Committee received written comments in support of this measure from the Hawaii Government Employees Association. Written comments in opposition was received from the Department of Taxation. Written comments were received from the Tax Foundation of Hawaii.

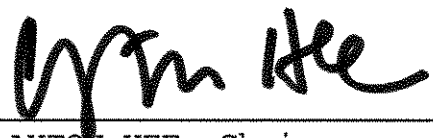
Your Committee finds that a five-year interval for the tax review commission to meet, as required in the Hawaii constitution, is too short a time period to fully implement, measure, and analyze their recommendations. Your Committee believes that a ten-year time interval between the convening of a Tax Review Commission is more appropriate.

As affirmed by the record of votes of the members of your Committee on Judiciary and Labor that is attached to this report, your Committee is in accord with the intent and purpose of S.B. No. 675 and recommends that it pass Third Reading.

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



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CLAYTON HEE, Chair

