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SENATE COMMITTEE ON ECONOMIC DEVELOPMENT & TAXATION

TESTIMONY REGARDING SCR 163/SR 89

**REQUESTING THE DEPARTMENT OF TAXATION TO EXAMINE THE PAYMENT
OF GENERAL EXCISE TAXES ON ALL COMMISSIONS EARNED FROM
SALES BY A MANUFACTURER'S SALES REPRESENTATIVE OF IMPORTED
TANGIBLE PERSONAL PROPERTY THAT IS PURCHASED BY A
CONSUMER DIRECTLY FROM THE MANUFACTURER.**

*****WRITTEN TESTIMONY ONLY*****

TESTIFIER: KURT KAWAFUCHI, DIRECTOR OF TAXATION (OR DESIGNEE)

DATE: MARCH 27, 2008

TIME: 1:15PM

ROOM: 224

The Department understands the legislative interest in analyzing and investigating the payment of general excise tax on commissions earned by sales representatives of imported tangible personal property that is purchased by a consumer directly from the manufacturer.

However, without additional resources specifically provided to assist with this request, the Department is concerned that it may not be able to adequately comply with this request.