

CONFERENCE COMMITTEE REP. NO. 164

Honolulu, Hawaii

May 1, 2009

RE: H.B. No. 1405
H.D. 2
S.D. 2
C.D. 1

Honorable Calvin K.Y. Say
Speaker, House of Representatives
Twenty-Fifth State Legislature
Regular Session of 2009
State of Hawaii

Honorable Colleen Hanabusa
President of the Senate
Twenty-Fifth State Legislature
Regular Session of 2009
State of Hawaii

Sir and Madam:

Your Committee on Conference on the disagreeing vote of the House of Representatives to the amendments proposed by the Senate in H.B. No. 1405, H.D. 2, S.D. 2, entitled:

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

having met, and after full and free discussion, has agreed to recommend and does recommend to the respective Houses the final passage of this bill in an amended form.

The purpose of this measure is to conform the State's tax laws to the multi-state Streamlined Sales and Use Tax Agreement.

Your Committee has amended this measure by:

- (1) Deleting the contents of the measure and replacing it with the contents of H.B. No. 1405, H.D. 2.;
- (2) Adding a provision to create a nexus standard for taxing out-of-state businesses on their business activities in Hawaii; and



(3) Adding a severability provision.

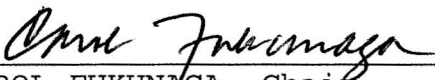
Your Committee on Conference notes that Part II of the measure adds a new section to chapter 231, Hawaii Revised Statutes, and further notes that this measure's title relates to general excise taxes. Your Committee on Conference finds that chapter 231, Hawaii Revised Statutes, relates to the administration of taxes, including general excise taxes. Therefore, your Committee on Conference finds that Part II of the bill falls within the measure's title and relates to the entire subject matter of the measure.

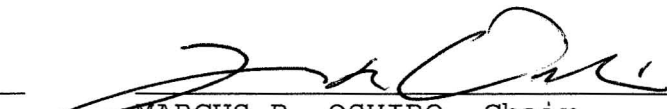
As affirmed by the record of votes of the managers of your Committee on Conference that is attached to this report, your Committee on Conference is in accord with the intent and purpose of H.B. No. 1405, H.D. 2, S.D. 2, as amended herein, and recommends that it pass Final Reading in the form attached hereto as H.B. No. 1405, H.D. 2, S.D. 2, C.D. 1.


Respectfully submitted on behalf
of the managers:

ON THE PART OF THE SENATE

ON THE PART OF THE HOUSE


CAROL FUKUNAGA, Chair

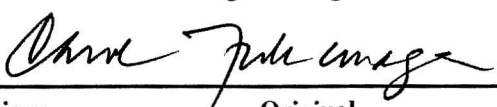
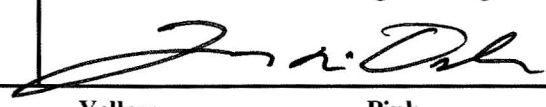

MARCUS R. OSHIRO, Chair


SHAN S. TSUTSUI, Co-Chair



Hawaii State Legislature
Record of Votes of a
Conference Committee

CCR 164

Bill / Concurrent Resolution No.: HB 1405, HD 2, SD 2					Date/Time: <i>MAY 1, 2009 3:45 PM</i>				
<input checked="" type="checkbox"/> The recommendation of the House and Senate managers is to pass with amendments (CD).									
<input type="checkbox"/> The Committee is reconsidering its previous decision.									
<input type="checkbox"/> The recommendation of the Senate Manager(s) is to AGREE to the House amendments made to the Senate Measure					<input type="checkbox"/> The recommendation of the House Manager(s) is to AGREE to the Senate amendments made to the House Measure.				
Senate Managers	A	WR	N	E	House Managers	A	WR	N	E
FUKUNAGA, Carol, Chr.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>			OSHIRO, Marcus R., Chr.	<input checked="" type="checkbox"/>			
TSUTSUI, Shan S., Co-Chr.	<input checked="" type="checkbox"/>				CHONG, Pono	<input checked="" type="checkbox"/>			
IGE, David Y.				<input checked="" type="checkbox"/>	CHOY, Isaac W.	<input checked="" type="checkbox"/>			
					LEE, Marilyn B.	<input checked="" type="checkbox"/>			
					WARD, Gene				<input checked="" type="checkbox"/>
TOTAL	2	0	0	1	TOTAL	2	0	0	1
A = Aye		WR = Aye with Reservations			N = Nay			E = Excused	
Senate Recommendation is: <input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted					House Recommendation is: <input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted				
Senate Lead Chair's or Designee's Signature: 					House Lead Chair's or Designee's Signature: 				
Distribution: Original Yellow Pink Goldenrod File with Conference Committee Report House Clerk's Office Senate Clerk's Office Drafting Agency									