

Ken H. Takayama
Director
Charlotte A. Carter-Yamauchi
First Assistant
Research (808) 587-0666
Revisor (808) 587-0670
Fax (808) 587-0681



LEGISLATIVE REFERENCE BUREAU
State of Hawaii
State Capitol
415 S. Beretania Street, Room 446
Honolulu, Hawaii 96813

SB1197

RELATING TO THE ECONOMY.

Honorable Donna Mercado Kim
Chair, Committee on Ways and Means

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MEASURE REVIEW COMMENTS:

The new subsection (d) appears to be misplaced into the new section. The subsection appears to be a directive aimed at the Legislature whenever the Legislature contemplates proposals relating to new or expanded tax expenditures. It does not appear to be a directive aimed at the Department of Taxation, which will report on tax expenditures "currently in effect" (new subsection (a)). The committee may wish to consider setting out the language in subsection (d) as a new section to be titled along the lines of "**§231- Tax expenditures; required elements.**" *ok*

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If you have any questions regarding this review, please contact the researcher at 587-0666.

MEASURE REVIEWED BY:

OS
Dean Sugano
Researcher

Charlotte A. Carter-Yamauchi *CAY*
First Assistant

Enc.

APPROVED BY:

Ken H. Takayama
Ken H. Takayama
Director