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## SENATE CONCURRENT RESOLUTION

REQUESTING A STUDY AND REVIEW OF THE HISTORICAL DEVELOPMENT AND  
EVOLUTION OF TAXATION IN HAWAII TO ASSIST THE STATE IN  
ACHIEVING ITS LONG-TERM ECONOMIC AND SOCIAL GOALS AND  
OBJECTIVES.

1           WHEREAS, some of the primary objectives of taxation are to  
2 generate revenue, shape social behaviors, and generate economic  
3 policies; and  
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5           WHEREAS, tax policies and revenue-generating goals of a  
6 government can change over time which can make some of the  
7 enacted tax rules either obsolete or not relevant to current  
8 government initiatives; and  
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10           WHEREAS, the tax policies and rules that apply to the State  
11 of Hawaii should be periodically reviewed and analyzed,  
12 especially during these uncertain economic times; and  
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14           WHEREAS, a study and review of the historical development  
15 and evolution of taxation in Hawaii would be useful in  
16 determining if the State's existing tax policies and rules are  
17 relevant and effective in achieving Hawaii's current long-term  
18 economic and social goals and objectives; and  
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20           WHEREAS, the findings of a study could result in providing  
21 recommendations for changes to the tax policies and rules in  
22 Hawaii to improve the effectiveness of the operation of the tax  
23 rules in Hawaii so that they more effectively achieve current  
24 fiscal goals and social policies of the State; now, therefore,  
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26           BE IT RESOLVED by the Senate of the Twenty-fifth  
27 Legislature of the State of Hawaii, Regular Session of 2010, the  
28 House of Representatives concurring, that the Legislative  
29 Reference Bureau is requested to study and review the historical  
30 development and evolution of taxation in Hawaii to determine if  
31 the State's existing tax policies and rules are relevant and



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1 effective in achieving Hawaii's current long-term economic and  
2 social goals and objectives; and

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4 BE IT FURTHER RESOLVED that the Legislative Reference  
5 Bureau is requested to review the State's tax chapters to  
6 determine its relevance and effectiveness under the conditions  
7 of the current economy and make recommendations on how the  
8 State's current tax policies and rules affect:

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- 10 (1) Economic development and diversification;
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  - 12 (2) Low, middle, and upper income resident taxpayers;
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  - 14 (3) State and county government operations; and
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  - 16 (4) Urban, agricultural, rural, and conservation land use;
  - 17 and
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19 BE IT FURTHER RESOLVED that the Legislative Reference  
20 Bureau is requested to report its findings and recommendations  
21 to the Legislature no later than twenty days prior to the  
22 convening of the 2011 Regular Session; and

23  
24 BE IT FURTHER RESOLVED that certified copies of this  
25 Concurrent Resolution be transmitted to the Governor of the  
26 State of Hawaii, the Director of the Legislative Reference  
27 Bureau, and the Director of Taxation.

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30 OFFERED BY: Phoanne Chun Oabland

