
A BILL FOR AN ACT

RELATING TO REVOLVING AND TRUST FUNDS.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF HAWAII:

1 SECTION 1. Section 23-12, Hawaii Revised Statutes, is
2 amended by amending subsection (b) to read as follows:

3 "(b) Each revolving and trust fund shall be reviewed every
4 five years as follows:

5 (1) Beginning 1994 and every five years thereafter, the
6 auditor shall submit a review of the revolving and
7 trust funds of the department of accounting and
8 general services; the department of agriculture; the
9 department of budget and finance; and the department
10 of land and natural resources;

11 (2) Beginning 1995 and every five years thereafter, the
12 auditor shall submit a review of the revolving and
13 trust funds of the department of the attorney general;
14 the department of business, economic development, and
15 tourism; and the university of Hawaii system;

16 (3) Beginning 1996 and every five years thereafter, the
17 auditor shall submit a review of the revolving and
18 trust funds within the judiciary and of the department



1 of commerce and consumer affairs; the department of
2 Hawaiian home lands; the department of health; and the
3 department of human services;

4 (4) Beginning 1997 and every five years thereafter, the
5 auditor shall submit a review of the revolving and
6 trust funds of the office of the governor; the office
7 of Hawaiian affairs; and the department of education;
8 and

9 (5) Beginning 1998 and every five years thereafter, the
10 auditor shall submit a review of the revolving and
11 trust funds of the department of labor and industrial
12 relations; the department of taxation; the department
13 of human resources development; the department of
14 public safety; and all other moneys expended in
15 accordance with section 37-40[~~r~~];

16 provided that each review of a revolving or trust fund shall
17 include a recommendation to the respective department and the
18 legislature as to the disposition of the revolving or trust
19 fund, which may include no action; evaluation of the continued
20 need for the fund; consolidation of the fund with another fund;
21 termination and repeal of the fund and disbursement of the
22 remaining balance; or any other recommendation the auditor



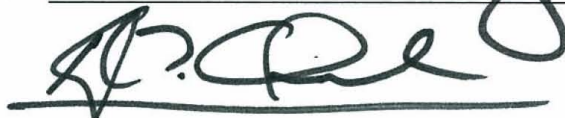
1 considers appropriate; and provided further that upon a
2 recommendation to consolidate or repeal a fund, the review shall
3 include necessary legislation to implement the recommendation."

4 SECTION 2. Statutory material to be repealed is bracketed
5 and stricken. New statutory material is underscored.

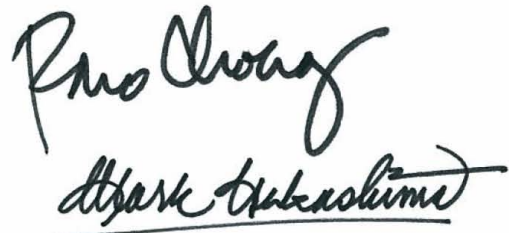
6 SECTION 3. This Act shall take effect upon its approval.

7 

INTRODUCED BY: 









JAN 22 2010



Report Title:

Revolving and Trust Funds; Auditor Review; Recommendations

Description:

Requires the auditor to include recommendations in reviews of revolving and trust funds to continue the fund as is; evaluate the continued need for the fund; consolidate with another fund; terminate, repeal, and disburse the remaining balance; or any other appropriate recommendation. Requires auditor to submit necessary legislation if recommendation is to consolidate or repeal a fund.

The summary description of legislation appearing on this page is for informational purposes only and is not legislation or evidence of legislative intent.

