

Honolulu, Hawaii

Feb 26, 2010

RE: H.B. No. 2600

Honorable Calvin K.Y. Say  
Speaker, House of Representatives  
Twenty-Fifth State Legislature  
Regular Session of 2010  
State of Hawaii

Sir:

Your Committee on Finance, to which was referred H.B. No. 2600 entitled:

"A BILL FOR AN ACT RELATING TO TAX ADMINISTRATION,"

begs leave to report as follows:

The purpose of this bill is to:

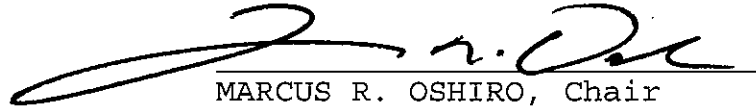
- (1) Amend the due dates for miscellaneous tax types from the last day of the month to the 20<sup>th</sup> day of the month to conform with the general excise tax payment deadline; and
- (2) Change the due date for filing and payment of quarterly periodic insurance premiums taxes from quarterly to monthly.

The Department of Taxation supported this bill. The Tax Foundation of Hawaii submitted comments.

As affirmed by the record of votes of the members of your Committee on Finance that is attached to this report, your Committee is in accord with the intent and purpose of H.B. No. 2600 and recommends that it pass Second Reading and be placed on the calendar for Third Reading.



Respectfully submitted on  
behalf of the members of the  
Committee on Finance,

  
MARCUS R. OSHIRO, Chair



