Honolulu, Hawaii

Fe 726, 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 20th 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.

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

MARCUS R. OSHTRO, Chair

State of Hawaii House of Representatives The Twenty-fifth Legislature

HSCR 507-10

Record of Votes of the Committee on Finance

Bill/Resolution No.: Committe HB 2600	e Referral:	Date	2/12/	10_
☐ The committee is reconsidering its previous decision on the measure.				
The recommendation is to: Pass, unamended (as is) Pass, with amendments (HD) Hold Pass short form bill with HD to recommit for future public hearing (recommit)				
FIN Members	Ayes	Ayes (WR)	Nays	Excused
1. OSHIRO, Marcus R. (C)	<u>ب</u>			
2. LEE, Marilyn B. (VC)	V			
3. AQUINO, Henry J.C.				
4. AWANA, Karen Leinani	~			
5. BROWER, Tom				
6. CHOY, Isaac W.				
7. COFFMAN, Denny				1
8. HAR, Sharon E.				
9. KEITH-AGARAN, Gilbert S.C.				
10. LEE, Chris	~			
11. NISHIMOTO, Scott Y.	س ا			
12. SAGUM, Roland D., III	v			
13. TOKIOKA, James Kunane				
14. WOOLEY, Jessica	<u></u>			
15. YAMASHITA, Kyle T.	-			
16. FINNEGAN, Lynn	L			
17. WARD, Gene				
				<u>.</u>
	"			
TOTAL (17)	16		0	0
The recommendation is: Adopted If joint referral, committee acronym(s) Adopted did not support recommendation.				
Vice Chair's or designee's signature: Maily 3. Fel				
Distribution: Original (White) - Committee Duplicate (Yellow) - Chief Clerk's Office Duplicate (Pink) - HMSO				