

STAND. COM. REP. NO.

2894

Honolulu, Hawaii

MAR 30 2010

RE: H.B. No. 2600

Honorable Colleen Hanabusa  
President of the Senate  
Twenty-Fifth State Legislature  
Regular Session of 2010  
State of Hawaii

Madam:

Your Committee on Ways and Means, 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 measure is to conform the filing and payment deadlines for a variety of state taxes with the filing and payment deadline for the general excise tax.

Specifically, the measure changes the due date from the last day of the month to the twentieth day of the month.

The measure also changes the periodic filing and payment of the insurance premium tax from a quarterly to a monthly basis.

Your Committee received testimony in opposition to this measure from the Property Casualty Insurers Association of America. The Tax Foundation of Hawaii submitted comments on this measure. Written testimony presented to the Committee may be reviewed on the Legislature's website.

Your Committee finds that this measure will standardize the due dates for filing and payment of taxes, and also provide a one-time revenue gain for the State in fiscal year 2011.

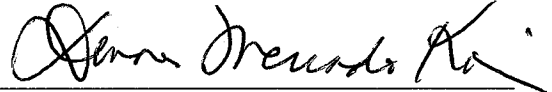
As affirmed by the record of votes of the members of your Committee on Ways and Means that is attached to this report, your Committee is in accord with the intent and purpose of H.B.



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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 Ways and Means,

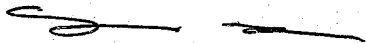


DONNA MERCADO KIM, Chair



The Senate  
Twenty-Fifth Legislature  
State of Hawaii

**Record of Votes**  
**Committee on Ways and Means**  
**WAM**

|  |                     |          |     |         |
|--|---------------------|----------|-----|---------|
| Bill / Resolution No.:*  | Committee Referral: | Date:    |     |         |
| HB 2600  | WAM                 | 03-16-10 |     |         |
| <input type="checkbox"/> The committee is reconsidering its previous decision on this measure.<br>If so, then the previous decision was to: _____  |                     |          |     |         |
| The Recommendation is:<br><input checked="" type="checkbox"/> Pass, unamended 2312 <input type="checkbox"/> Pass, with amendments 2311 <input type="checkbox"/> Hold 2310 <input type="checkbox"/> Recommit 2313 |                     |          |     |         |
| Members  | Aye                 | Aye (WR) | Nay | Excused |
| KIM, Donna Mercado (C)   | /                   |          |     |         |
| TSUTSUI, Shan S. (VC)  | /                   |          |     |         |
| CHUN OAKLAND, Suzanne  | /                   |          |     |         |
| ENGLISH, J. Kalani   |                     |          |     | /       |
| FUKUNAGA, Carol  |                     |          |     | /       |
| GALUTERIA, Brickwood   | /                   |          |     |         |
| HEE, Clayton   |                     |          |     | /       |
| HOOSER, Gary L.  | /                   |          |     |         |
| KIDANI, Michelle N.  | /                   |          |     |         |
| KOKUBUN, Russell S.  | /                   |          |     |         |
| TOKUDA, Jill N.  | /                   |          |     |         |
| HEMMINGS, Fred   |                     |          |     | /       |
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|  |                     |          |     |         |
| <b>TOTAL</b>   | 8                   | 0        | 0   | 4       |
| Recommendation: <input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted   |                     |          |     |         |
| Chair's or Designee's Signature:<br>  |                     |          |     |         |
| <b>Distribution:</b> Original     Yellow     Pink     Goldenrod<br>File with Committee Report     Clerk's Office     Drafting Agency     Committee File Copy   |                     |          |     |         |

\*Only one measure per Record of Votes