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**HOUSE COMMITTEE ON FINANCE
TESTIMONY REGARDING SB 2402 SD 1
RELATING TO TAXATION**

TESTIFIER: KURT KAWAFUCHI, DIRECTOR OF TAXATION (OR DESIGNEE)

DATE: MARCH 29, 2010

TIME: 6PM

ROOM: 308

This measure makes language in the Department of Taxation's comfort ruling provisions grammatically proper.

The Department has no comments on this legislation at this time.

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SUBJECT: INCOME, Clarify issuance of comfort letters

BILL NUMBER: SB 2402, SD-1

INTRODUCED BY: Senate Committee on Ways & Means

BRIEF SUMMARY: Amends HRS section 235-20 to clarify that the department of taxation may assess and collect a fee for any comfort letter issued by the department.

EFFECTIVE DATE: Tax years beginning after December 31, 2100

STAFF COMMENTS: This measure merely clarifies that a fee may be charged for any comfort letter issued by the department of taxation.

Digested 3/29/10