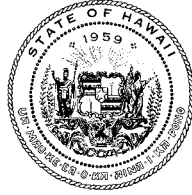


LINDA LINGLE
GOVERNOR

JAMES R. AIONA, JR.
LT. GOVERNOR



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**SENATE COMMITTEE ON WAYS & MEANS
TESTIMONY REGARDING SB 2402
RELATING TO TAXATION**

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

DATE: FEBRUARY 10, 2010

TIME: 9:30AM

ROOM: 211

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.

TAXBILLSERVICE

126 Queen Street, Suite 304

TAX FOUNDATION OF HAWAII

Honolulu, Hawaii 96813 Tel. 536-4587

SUBJECT: INCOME, Clarify issuance of comfort letters

BILL NUMBER: SB 2402

INTRODUCED BY: Kim

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, 2010

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

Digested 2/4/10