

STAND. COM. REP. NO.

347

Honolulu, Hawaii

Feb 16, 2011

RE: H.B. No. 1300  
H.D. 1

Honorable Calvin K.Y. Say  
Speaker, House of Representatives  
Twenty-Sixth State Legislature  
Regular Session of 2011  
State of Hawaii

Sir:

Your Committee on Economic Revitalization & Business, to which was referred H.B. No. 1300 entitled:

"A BILL FOR AN ACT RELATING TO TAXATION,"

begs leave to report as follows:

The purpose of this bill is to:

- (1) Require the Department of Taxation (DOTAX) to establish, by July 1, 2011, an e-filing system to allow taxpayers to file all tax returns and other documents required under Title 14, Hawaii Revised Statutes, relating to taxation, by electronic, telephonic, or optical means; and
- (2) Change the filing and payment deadlines for the general excise tax from the 20th of the calendar month to the last day of the month.

DOTAX, The Hawaii Business League, and The Chamber of Commerce of Hawaii supported this bill. Tax Foundation of Hawaii submitted comments.

In light of testimony submitted by DOTAX on this bill, your Committee has amended this measure by:

- (1) Delaying the required implementation date for the e-filing system to no later than July 1, 2013;

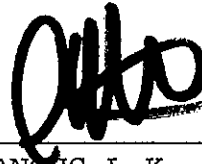
HB1300 HD1 HSCR ERB HMS 2011-2224



- (2) Moving various other tax payment, filing, and report deadlines from the 20th of the month to the last day of the month to conform to the changes to the GET filing and payment deadlines;
- (3) Changing its effective date to July 1, 2112, to encourage further discussion; and
- (4) Making technical, nonsubstantive amendments for style, clarity, and consistency.

As affirmed by the record of votes of the members of your Committee on Economic Revitalization & Business that is attached to this report, your Committee is in accord with the intent and purpose of H.B. No. 1300, as amended herein, and recommends that it pass Second Reading in the form attached hereto as H.B. No. 1300, H.D. 1, and be referred to the Committee on Finance.

Respectfully submitted on  
behalf of the members of the  
Committee on Economic  
Revitalization & Business,



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ANGUS L.K. MCKELVEY, Chair



State of Hawaii  
House of Representatives  
The Twenty-sixth Legislature

HSCR 347

**Record of Votes of the Committee on Economic Revitalization & Business**

<b>Bill/Resolution No.:</b> HB 1300	<b>Committee Referral:</b> ERB, FIN	<b>Date:</b> 2/10/11		
<input type="checkbox"/> The committee is reconsidering its previous decision on the measure.				
<b>The recommendation is to:</b> <input type="checkbox"/> Pass, unamended (as is) <input checked="" type="checkbox"/> Pass, with amendments (HD) <input type="checkbox"/> Hold <input type="checkbox"/> Pass short form bill with HD to recommit for future public hearing (recommit)				
<b>ERB Members</b>	<b>Ayes</b>	<b>Ayes (WR)</b>	<b>Nays</b>	<b>Excused</b>
1. McKELVEY, Angus L.K. (C)	/			
2. CHOY, Isaac W. (VC)	/			
3. AWANA, Karen L.	/			
4. BROWER, Tom	/			
5. EVANS, Cindy	/			
6. HASHEM, Mark J.	/			
7. NISHIMOTO, Scott Y.	/			
8. TOKIOKA, James Kunane	/			
9. TSUJI, Clift	/			
10. MARUMOTO, Barbara C.	/			
11. PINE, Kymberly Marcos	/			
<b>TOTAL (11)</b>	11	Ø	Ø	Ø
<b>The recommendation is:</b> <input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted If joint referral, _____ committee acronym(s) did not support recommendation.				
<b>Vice Chair's or designee's signature:</b>				
<b>Distribution:</b> Original (White) – Committee      Duplicate (Yellow) – Chief Clerk's Office      Duplicate (Pink) – HMSO				