Honolulu, Hawaii

April 29 , 2011

RE: H.B. No. 828

H.D. 2 S.D. 1 C.D. 1

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

Honorable Shan S. Tsutsui President of the Senate Twenty-Sixth State Legislature Regular Session of 2011 State of Hawaii

Sirs:

Your Committee on Conference on the disagreeing vote of the House of Representatives to the amendments proposed by the Senate in H.B. No. 828, H.D. 2, S.D. 1, entitled:

"A BILL FOR AN ACT RELATING TO TAXATION,"

having met, and after full and free discussion, has agreed to recommend and does recommend to the respective Houses the final passage of this bill in an amended form.

The purpose of this bill is to:

- (1) Require that those businesses conducting more than ten taxable transactions per day in cash must offer a receipt or other record and maintain a contemporaneously generated record of all business transactions whether generated by hand or cash register;
- (2) Provide that where the violator is otherwise in compliance with Title 14, Hawaii Revised Statutes, relating to taxation, the fine imposed shall be as determined by the Department of Taxation; and

HB828 CD1 HCCR HMS 2011-4033



Repeal the current provision prohibiting businesses from (3) conducting more than ten taxable business transactions per day in cash without recording the transaction in a cash register, if available.

Your Committee on Conference has amended this measure by:

- Changing its effective date to July 1, 2011; and (1)
- (2) Making technical, nonsubstantive amendments for clarity, consistency, and style.

As affirmed by the record of votes of the managers of your Committee on Conference that is attached to this report, your Committee on Conference is in accord with the intent and purpose of H.B. No. 828, H.D. 2, S.D. 1, as amended herein, and recommends that it pass Final Reading in the form attached hereto as H.B. No. 828, H.D. 2, S.D. 1, C.D. 1.

> Respectfully submitted on behalf of the managers:

ON THE PART OF THE SENATE

ON THE PART OF THE HOUSE

GILBERT KEITH-AGARAN

Hawaii State Legislature

Record of Votes of a Conference Committee

Bill / Concurrent Resolution No.: HB 828, HD 2, SD 1				Date/Time: 4-28-2011	8:3	0 pm			
The recommendation of the House and Senate managers is to pass with amendments (CD).									
☐ The Committee is reconsidering its previous decision.									
The recommendation of the Senate Manager(s) is to AGREE to the House amendments made to the Senate Measure				The recommendation of the House Manager(s) is to AGREE to the Senate amendments made to the House Measure.					
Senate Managers	Α	WR	N	E	House Managers	A	WR	N	Е
FUKUNAGA, Carol, Chr.	V				KEITH-AGARAN, Gilbert S.C., Co-Chr.	L	\		
HEE, Clayton, Co-Chr.	レ				CHOY, Isaac W., Co-Chr.	~	1		
IGE, David Y., Co-Chr.	V				CHONG, Pono	1	1		
SLOM, Sam	λ				THIELEN, Cynthia	1	\		
								-	
-									
TOTAL	4				TOTAL	4			
A = Aye $WR = Aye$ with Reservations $N = Nay$ $E = Excused$									
Senate Recommendation is: Adopted				House Recommendation is: Adopted Not Adopted					
Senate Lead Chair's or Designee's Signature:				House Lead Chair's or Designee's Signature:					
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Distribution: Original Yellow Pink File with Conference Committee Report House Clerk's Office Senate Clerk Office Drafting Agency									