

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



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- (3) Repeal the current provision prohibiting businesses from 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:


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

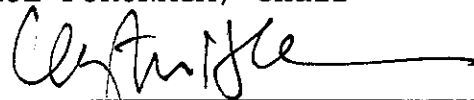
As affirmed by the record of votes of the managers of your Committee on Conference that is attached to this report, your Committee on Conference is in accord with the intent and purpose of H.B. No. 828, H.D. 2, S.D. 1, as amended herein, and recommends that it pass Final Reading in the form attached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

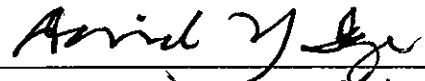
Respectfully submitted on behalf  
of the managers:

ON THE PART OF THE SENATE

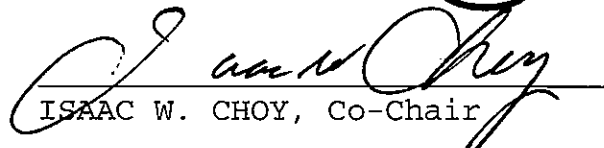
ON THE PART OF THE HOUSE

  
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CAROL FUKUNAGA, Chair

  
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CLAYTON HEE, Co-Chair

  
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DAVID Y. ICE, Co-Chair

  
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GILBERT KEITH-AGARAN, Co-Chair

  
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ISAAC W. CHOY, Co-Chair



