

STAND. COM. REP. NO.

658

Honolulu, Hawaii

March 4, 2011

RE: H.B. No. 1091
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 Finance, to which was referred H.B. No. 1091 entitled:

"A BILL FOR AN ACT RELATING TO USE TAX,"

begs leave to report as follows:

The purpose of this bill is to clarify the current application of the use tax by eliminating overbroad and redundant language in a provision relating to interstate commerce activities.

The Department of Taxation testified in support of this measure. The Tax Foundation of Hawaii submitted comments.

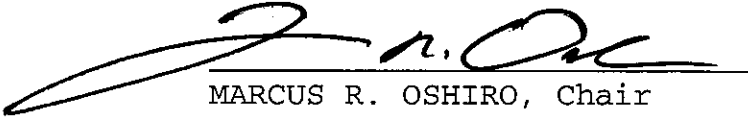
Your Committee has amended this bill by making technical, nonsubstantive amendments for clarity, consistency, and style.

As affirmed by the record of votes of the members of your Committee on Finance that is attached to this report, your Committee is in accord with the intent and purpose of H.B. No. 1091, as amended herein, and recommends that it pass Second Reading in the form attached hereto as H.B. No. 1091, H.D. 1, and be placed on the calendar for Third Reading.

HB1091 HD1 HSCR FIN HMS 2011-2346



Respectfully submitted on
behalf of the members of the
Committee on Finance,



MARCUS R. OSHIRO, Chair



