

STAND. COM. REP. NO.

2434

Honolulu, Hawaii

MAR 01 2012

RE: S.B. No. 2869
S.D. 1

Honorable Shan S. Tsutsui
President of the Senate
Twenty-Sixth State Legislature
Regular Session of 2012
State of Hawaii

Sir:

Your Committee on Ways and Means, to which was referred S.B. No. 2869 entitled:

"A BILL FOR AN ACT RELATING TO THE TAX REVIEW COMMISSION,"

begs leave to report as follows:

The purpose and intent of this measure is to extend the date for the Tax Review Commission to submit its report to the Legislature and appropriate funds to the Commission.

Your Committee received testimony in support of this measure from the Director of Taxation and the Chair of the Tax Review Commission. The Tax Foundation of Hawaii submitted comments.

Your Committee finds that the Tax Review Commission was not able to meet because of a lack of quorum. This measure would provide additional time and money for the Tax Review Commission to complete an extensive review of the State tax structure.

Your Committee notes that the measure appropriates moneys out of the current fiscal year (FY 2011-2012). Consequently, in light of the provisions contained in Article VII, section 9 of the State Constitution, the appropriation could be considered an emergency appropriation, which requires a declaration from the Governor that the immediate passage of the appropriation is necessary. Your Committee has asked the Department of Taxation to consult with the Governor to ascertain whether it is necessary for the appropriation to be made in fiscal year 2011-2012 and to



expeditiously inform your Committee on whether this appropriation should be made in the current or succeeding fiscal year.

Your Committee has amended this measure by:

- (1) Changing the amount of the appropriation to an unspecified amount; and
- (2) Making technical nonsubstantive amendments for the purpose of clarity and style.

As affirmed by the record of votes of the members of your Committee on Ways and Means that is attached to this report, your Committee is in accord with the intent and purpose of S.B. No. 2869, as amended herein, and recommends that it pass Second Reading in the form attached hereto as S.B. No. 2869, S.D. 1, and be placed on the calendar for Third Reading.

Respectfully submitted on
behalf of the members of the
Committee on Ways and Means,



DAVID Y. IGE, Chair



The Senate
Twenty-Sixth Legislature
State of Hawai'i

Record of Votes
Committee on Ways and Means
WAM

Bill / Resolution No.:*	Committee Referral:	Date:		
CB 2869	WAM	2-8-12		
<input type="checkbox"/> The committee is reconsidering its previous decision on this measure. If so, then the previous decision was to: _____				
The Recommendation is: <input type="checkbox"/> Pass, unamended 2312 <input checked="" type="checkbox"/> Pass, with amendments 2311 <input type="checkbox"/> Hold 2310 <input type="checkbox"/> Recommit 2313				
Members	Aye	Aye (WR)	Nay	Excused
IGE, David Y. (C)	✓			
KIDANI, Michelle N. (VC)	✓			
CHUN OAKLAND, Suzanne	✓			
DELA CRUZ, Donovan M.				✓
ENGLISH, J. Kalani	✓			
ESPERO, Will	✓			
FUKUNAGA, Carol				✓
KIM, Donna Mercado	✓			
KAHELE, Gilbert				✓
KOUCHI, Ronald D.	✓			
RYAN, Pohai				✓
TOKUDA, Jill N.	✓			
WAKAI, Glenn	✓			
SLOM, Sam		✓		
TOTAL	9	1		4
Recommendation: <input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted				
Chair's or Designee's Signature: <i>Michelle N. Kidani</i>				
Distribution: Original Yellow Pink Goldenrod File with Committee Report Clerk's Office Drafting Agency Committee File Copy				

*Only one measure per Record of Votes