

Honolulu, Hawaii

April 4, 2013

RE: S.B. No. 1206  
S.D. 1  
H.D. 1

Honorable Joseph M. Souki  
Speaker, House of Representatives  
Twenty-Seventh State Legislature  
Regular Session of 2013  
State of Hawaii

Sir:

Your Committee on Finance, to which was referred S.B. No. 1206, S.D. 1, entitled:

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

begs leave to report as follows:

The purpose of this measure is to clarify that the authority of the Director of Taxation includes the collection and general administration of all taxes.

Testimony in support of this measure was submitted by the Department of Taxation. Your Committee received comments on this measure from the Tax Foundation of Hawaii.

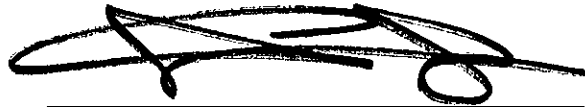
Your Committee finds that section 231-13, Hawaii Revised Statutes, could be clearer in stating its intent whether the Director of Taxation is authorized to collect and administer all taxes or only delinquent taxes. Your Committee further finds that this measure sufficiently clarifies that the Department of Taxation does have the authority to administer and collect all taxes, including delinquent taxes, which will facilitate the effective operation of the Department.

Your Committee has amended this measure by changing the effective date to July 1, 2030, to facilitate further discussion.



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 S.B. No. 1206, S.D. 1, as amended herein, and recommends that it pass Second Reading in the form attached hereto as S.B. No. 1206, S.D. 1, H.D. 1, and be placed on the calendar for Third Reading.

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

A handwritten signature in black ink, appearing to read 'SYLVIA LUKE', written over a horizontal line.

SYLVIA LUKE, Chair



