

THE SENATE
THE TWENTY-SEVENTH LEGISLATURE
REGULAR SESSION OF 2013

[COMMITTEE ON WAYS AND MEANS](#)

Senator David Y. Ige, Chair
Senator Michelle N. Kidani, Vice Chair

NOTICE OF HEARING

DATE: Wednesday, January 30, 2013
TIME: 9:00 a.m.
PLACE: Conference Room 211
State Capitol
415 South Beretania Street

A G E N D A

SB 1033 Status & Testimony	RELATING TO PUBLIC FINANCE. Amends section 39-6, Hawaii Revised Statutes, to allow premiums received from the sale of general obligation bonds to be used for eligible capital expenditures pursuant to section 39-2, Hawaii Revised Statutes.	WAM
SB 1091 Status & Testimony	RELATING TO ITEMIZED INCOME TAX DEDUCTIONS. Exempts charitable income tax deductions from the itemized deduction caps.	WAM
SB 1094 Status & Testimony	MAKING AN APPROPRIATION TO THE EMERGENCY AND BUDGET RESERVE FUND. Makes a general fund appropriation of \$25,000,000 for fiscal year 2014-2015 to recapitalize the Emergency and Budget Reserve Fund.	WAM
SB 1174 Status & Testimony	MAKING EMERGENCY APPROPRIATIONS FOR THE OPERATIONS OF THE OFFICE OF THE LIEUTENANT GOVERNOR. Makes emergency appropriations for costs associated with the operations of the Office of the Lieutenant Governor. Appropriations for LTG100, PSD503, and AGS221.	WAM
SB 1184 Status & Testimony	RELATING TO CONFORMITY OF THE HAWAII INCOME TAX LAW TO THE INTERNAL REVENUE CODE. Provides a vehicle for conforming amendments to the Hawaii income tax law based upon amendments to the Internal Revenue Code made in calendar year 2012.	WAM
SB 1185 Status & Testimony	RELATING TO DENIAL OF GENERAL EXCISE TAX BENEFITS. Mandates that nonprofit organizations receive notice before denial of general excise tax benefit; limits liability of persons having control of certain amounts held in trust for nonprofit organizations; and defines "nonprofit organization".	WAM



<u>SB 1187</u> <u>Status & Testimony</u>	RELATING TO DELINQUENT TAXES. Establishes a reasonableness standard for when a tax is deemed uncollectible.	WAM
<u>SB 1188</u> <u>Status & Testimony</u>	RELATING TO THE ESTATE AND GENERATION-SKIPPING TRANSFER TAXES. Amends the definition of the applicable exclusion amount and clarifies the application of estate and generation-skipping taxes for civil union couples and makes technical, housekeeping amendments for consistency.	WAM
<u>SB 1190</u> <u>Status & Testimony</u>	RELATING TO THE IMPOSITION OF USE TAX ON IMPORTED CONTRACTING. Clarifies taxation of contracting under use and general excise tax laws.	WAM
<u>SB 1191</u> <u>Status & Testimony</u>	RELATING TO BOARDS OF REVIEW. Allows for up to three boards of review per taxation district and allows members of one board to be temporarily assigned to another board within the same district for purposes of establishing quorum.	WAM
<u>SB 1192</u> <u>Status & Testimony</u>	RELATING TO COLLECTION OF TAXES. Increases the amount of time that the Department of Taxation has within which to sell property that has been seized due to a failure of the taxpayer to pay the tax delinquency and provides for a tolling of the time period if any party commences an action concerning the seized property.	WAM
<u>SB 1193</u> <u>Status & Testimony</u>	RELATING TO SECTION 237-24.3, HAWAII REVISED STATUTES. Repeal exemption for liquor, tobacco, and food sold to common carriers.	WAM
<u>SB 1196</u> <u>Status & Testimony</u>	RELATING TO CASH ECONOMY ENFORCEMENT. Assists with enforcement of cash economy laws by the Department of Taxation.	WAM
<u>SB 1197</u> <u>Status & Testimony</u>	RELATING TO THE DEPARTMENT OF TAXATION SPECIAL ENFORCEMENT SECTION. Deletes the sunset provisions for the Special Enforcement Section of the Department of Taxation.	WAM
<u>SB 1203</u> <u>Status & Testimony</u>	RELATING TO CONFORMITY OF THE HAWAII ESTATE AND GENERATION-SKIPPING TRANSFER TAX LAW TO THE INTERNAL REVENUE CODE. Provides a vehicle for conforming amendments to the Hawaii estate and generation-skipping transfer tax law based upon amendments to the Internal Revenue Code made in calendar year 2012.	WAM
<u>SB 1204</u> <u>Status & Testimony</u>	RELATING TO ESTATE AND GENERATION-SKIPPING TRANSFER TAX LAW. Provides a vehicle for conforming amendments to the Hawaii estate and generation-skipping transfer tax law based upon amendments to the Internal Revenue Code made by Public Law 112-240.	WAM



SB 1205

[Status & Testimony](#)

RELATING TO INCOME TAX LAW.
Provides a vehicle for conforming amendments to the Hawaii income tax law based upon amendments to the Internal Revenue Code made by Public Law 112-240.

WAM

SB 1206

[Status & Testimony](#)

RELATING TO TAX COLLECTION.
Clarifies provisions regarding the collection of taxes.

WAM

Decision Making to follow, if time permits.

Click [here](#) to submit testimony to the Senate Committee on Ways and Means.

Testimony may be submitted up to 24 hours prior to the start of the hearing.

FOR AMENDED NOTICES: Measures that have been deleted are stricken through and measures that have been added are underscored. If a measure is both underscored and stricken through, that measure has been deleted from the agenda.

If you require auxiliary aids or services to participate in the public hearing process (i.e. ASL or foreign language interpreter, or wheelchair accessibility), please contact the WAM clerk at least 24 hours prior to the hearing so that arrangements can be made.

FOR FURTHER INFORMATION, PLEASE CALL THE WAM CLERK AT 586-6800.

This hearing will be on Twitter: https://twitter.com/HI_Senate_WAM.

Senator David Y. Ige
Chair

