

THE SENATE  
THE TWENTY-SEVENTH LEGISLATURE  
REGULAR SESSION OF 2013

COMMITTEE ON WAYS AND MEANS

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

**MEASURES DEFERRED TO TUESDAY, FEBRUARY 12, 2013**

DATE: Tuesday, February 12, 2013  
TIME: 10:00 AM  
PLACE: Conference Room 211  
State Capitol  
415 South Beretania Street

A M E N D E D A G E N D A

DECISION MAKING ON THE FOLLOWING MEASURE(S):

<a href="#">SB97</a> <a href="#">Status and Testimony</a>	RELATING TO TAXATION. Deems transfers of controlling interest in entities holding interests in real property within the State subject to the conveyance tax. Takes effect 1/1/2014.	WAM
<a href="#">SB98</a> <a href="#">Status and Testimony</a>	RELATING TO TAXATION. Reduces the tax liability for low-income people by creating a tax credit that will reduce a person's income tax to zero if their federal adjusted gross income falls below federal poverty guidelines. Reduces a person's income tax liability by fifty per cent if the person's federal adjusted gross income falls between 100 and 125 percent of federal poverty guidelines.	WAM
<a href="#">SB350</a> <a href="#">Status and Testimony</a>	RELATING TO TAXATION. Amends the date of filing of monthly, quarterly, and semiannual general excise tax returns from the twentieth day of the calendar, quarterly, or semiannual month to the last day.	WAM
<a href="#">SB653</a> <a href="#">Status and Testimony</a>	RELATING TO HEALTH. Repeals the definition of large cigar and adds a new definition of premium cigar. Changes the tax rate on sales of tobacco products and premium cigars.	WAM



<a href="#">SB948</a> <a href="#">Status and Testimony</a>	<p>RELATING TO TAXATION.</p> <p>Amends Hawaii tax laws to implement the streamlined sales and use tax agreement; takes effect when the State becomes a party to the streamlined sales and use tax agreement. Creates a committee to oversee the department of taxation's implementation and administration of, and compliance with the streamlined sales and use tax agreement, to take effect on approval.</p>	<p>WAM</p>
<a href="#">SB1033</a> <a href="#">Status and Testimony</a>	<p><u>RELATING TO PUBLIC FINANCE.</u></p> <p><u>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.</u></p>	<p><u>WAM</u></p> <p>[Measure added on 1/30/2013]</p>
<a href="#">SB1091</a> <a href="#">Status and Testimony</a>	<p><u>RELATING TO ITEMIZED INCOME TAX DEDUCTIONS.</u></p> <p><u>Exempts charitable income tax deductions from the itemized deduction caps.</u></p>	<p><u>WAM</u></p> <p>[Measure added on 1/30/2013]</p>
<a href="#">SB1094</a> <a href="#">Status and Testimony</a>	<p><u>MAKING AN APPROPRIATION TO THE EMERGENCY AND BUDGET RESERVE FUND.</u></p> <p><u>Makes a general fund appropriation of \$25,000,000 for fiscal year 2014 2015 to recapitalize the Emergency and Budget Reserve Fund.</u></p>	<p><u>WAM</u></p> <p>[Measure added on 1/30/2013]</p>
<a href="#">SB1174</a> <a href="#">Status and Testimony</a>	<p><u>MAKING EMERGENCY APPROPRIATIONS FOR THE OPERATIONS OF THE OFFICE OF THE LIEUTENANT GOVERNOR.</u></p> <p><u>Makes emergency appropriations for costs associated with the operations of the Office of the Lieutenant Governor.</u></p> <p><u>Appropriations for LTG100, PSD503, and AGS221.</u></p>	<p><u>WAM</u></p> <p>[Measure added on 1/30/2013]</p>
<a href="#">SB1184</a> <a href="#">Status and Testimony</a>	<p><u>RELATING TO CONFORMITY OF THE HAWAII INCOME TAX LAW TO THE INTERNAL REVENUE CODE.</u></p> <p><u><del>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.</del></u></p>	<p><u>WAM</u></p> <p><del>[Measure added on 1/30/2013]</del></p> <p><b>[Measure deleted on 1/30/2013]</b></p>



<a href="#">SB1185</a> <a href="#">Status and Testimony</a>	<u>RELATING TO DENIAL OF GENERAL EXCISE TAX BENEFITS.</u> <u>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".</u>	<u>WAM</u> [Measure added on 1/30/2013]
<a href="#">SB1187</a> <a href="#">Status and Testimony</a>	<u>RELATING TO DELINQUENT TAXES.</u> <u>Establishes a reasonableness standard for when a tax is deemed uncollectible.</u>	<u>WAM</u> [Measure added on 1/30/2013]
<a href="#">SB1188</a> <a href="#">Status and Testimony</a>	<u>RELATING TO THE ESTATE AND GENERATION-SKIPPING TRANSFER TAXES.</u> <u>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.</u>	<u>WAM</u> [Measure added on 1/30/2013]
<a href="#">SB1190</a> <a href="#">Status and Testimony</a>	<u>RELATING TO THE IMPOSITION OF USE TAX ON IMPORTED CONTRACTING.</u> <u>Clarifies taxation of contracting under use and general excise tax laws.</u>	<u>WAM</u> [Measure added on 1/30/2013]
<a href="#">SB1191</a> <a href="#">Status and Testimony</a>	<u>RELATING TO BOARDS OF REVIEW.</u> <u>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.</u>	<u>WAM</u> [Measure added on 1/30/2013]
<a href="#">SB1192</a> <a href="#">Status and Testimony</a>	<u>RELATING TO COLLECTION OF TAXES.</u> <u>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.</u>	<u>WAM</u> [Measure added on 1/30/2013]



<a href="#">SB1193</a> <a href="#">Status and Testimony</a>	<u>RELATING TO SECTION 237-24.3, HAWAII REVISED STATUTES.</u> <u>Repeal exemption for liquor, tobacco, and food sold to common carriers.</u>	<u>WAM</u> [Measure added on 1/30/2013]
<a href="#">SB1196</a> <a href="#">Status and Testimony</a>	<u>RELATING TO CASH ECONOMY ENFORCEMENT.</u> <u>Assists with enforcement of cash economy laws by the Department of Taxation.</u>	<u>WAM</u> [Measure added on 1/30/2013]
<a href="#">SB1197</a> <a href="#">Status and Testimony</a>	<u>RELATING TO THE DEPARTMENT OF TAXATION SPECIAL ENFORCEMENT SECTION.</u> <u>Deletes the sunset provisions for the Special Enforcement Section of the Department of Taxation.</u>	<u>WAM</u> [Measure added on 1/30/2013]
<a href="#">SB1203</a> <a href="#">Status and Testimony</a>	<del><u>RELATING TO CONFORMITY OF THE HAWAII ESTATE AND GENERATION-SKIPPING TRANSFER TAX LAW TO THE INTERNAL REVENUE CODE.</u></del> <del><u>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.</u></del>	<del><u>WAM</u></del> <del>[Measure added on 1/30/2013]</del> <b>[Measure deleted on 1/30/2013]</b>
<a href="#">SB1204</a> <a href="#">Status and Testimony</a>	<u>RELATING TO ESTATE AND GENERATION-SKIPPING TRANSFER TAX LAW.</u> <u>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.</u>	<u>WAM</u> [Measure added on 1/30/2013]
<a href="#">SB1205</a> <a href="#">Status and Testimony</a>	<u>RELATING TO INCOME TAX LAW.</u> <u>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.</u>	<u>WAM</u> [Measure added on 1/30/2013]
<a href="#">SB1206</a> <a href="#">Status and Testimony</a>	<u>RELATING TO TAX COLLECTION.</u> <u>Clarifies provisions regarding the collection of taxes.</u>	<u>WAM</u> [Measure added on 1/30/2013]



**SB 1289**

[Status & Testimony](#)

RELATING TO TAXATION.

Requires payors of non-wage payments for construction services to report the payments to the department of taxation and the provider of construction services.

WAM

**[Measure added on 02-04-13]**

**SB 1298**

[Status & Testimony](#)

RELATING TO STATE FINANCIAL ADMINISTRATION.

Requires that projected operating costs of all capital improvements be included in the six-year program and financial plan.

WAM

**[Measure added on 02-04-13]**

No testimony will be accepted.

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.

FOR FURTHER INFORMATION, PLEASE CONTACT THE COMMITTEE CLERK AT 808-586-6230.

