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GOVERNOR

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STATE OF HAWAII  
**DEPARTMENT OF TAXATION**  
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To: The Honorable Sylvia Luke, Chair  
and Members of the House Committee on Finance

Date: Thursday, March 14, 2013

Time: 2:00 P.M.

Place: Conference Room 308, State Capitol

From: Frederick D. Pablo, Director  
Department of Taxation

Re: S.B. 1206 S.D. 1, Relating to Tax Collection

The Department of Taxation (Department) **strongly supports** S.B. 1206, S.D. 1 and provides the following information and comments for your consideration.

S.B. 1206, S.D. 1 clarifies language in Section 231-13, Hawaii Revised Statutes, by specifying that the Department has the authority to administer and collect all, not just delinquent, taxes, and by changing the term "debtor" to "taxpayer" in subsection (b).

Thank you for the opportunity to provide comments.

# TAXBILLSERVICE

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TAX FOUNDATION OF HAWAII

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SUBJECT: ADMINISTRATION, Collection of delinquent taxes

BILL NUMBER: SB 1206, SD-1

INTRODUCED BY: Senate Committee on Ways and Means

BRIEF SUMMARY: Amends HRS section 231-13 to clarify that the department of taxation shall also be responsible for the collection and administration of all taxes including delinquent taxes.

EFFECTIVE DATE: Upon approval

STAFF COMMENTS: This is an administration measure submitted by the department of taxation TAX-31 (13). The proposed measure merely clarifies that the department of taxation has jurisdiction over the collection of all taxes including delinquent taxes and also that any compensation made to a third party assisting the department may be paid out of taxes recovered from a taxpayer.

Digested 3/12/13