
A BILL FOR AN ACT

RELATING TO THE DEPARTMENT OF TAXATION.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF HAWAII:

1 SECTION 1. The department of taxation shall conduct a
2 study to develop a systematic approach to evaluate the costs and
3 benefits of major state income and excise tax incentives. The
4 study shall include the following:

5 (1) An inventory of the major state income and excise tax
6 incentives;

7 (2) The current methodologies used to evaluate the costs
8 and benefits of those major state income and excise
9 tax incentives;

10 (3) The results of evaluations employing current
11 methodologies;

12 (4) Recommendations for effective methodologies for future
13 evaluations; and

14 (5) Any other issue that the department may deem
15 informative for an understanding of the matter.

16 SECTION 2. The department shall submit a report of its
17 findings and recommendations, including any proposed



1 legislation, to the legislature not later than twenty days prior
2 to the convening of the regular session of 2015.

3 SECTION 3. This Act shall take effect upon its approval.

4

INTRODUCED BY: _____

Cindy Evans
[Signature]

JAN 16 2014



H.B. NO. 1764

Report Title:

Tax; Studies

Description:

Requires DoTax to conduct a study to develop a systematic approach to evaluate the costs and benefits of major tax incentives.

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