

Honolulu, Hawaii

FEB 07 2013

RE: S.B. No. 188  
S.D. 1

Honorable Donna Mercado Kim  
President of the Senate  
Twenty-Seventh State Legislature  
Regular Session of 2013  
State of Hawaii

Madam:

Your Committee on Ways and Means, to which was referred S.B. No. 188 entitled:

"A BILL FOR AN ACT RELATING TO TAXATION,"

begs leave to report as follows:

The purpose and intent of this measure is to amend the law relating to taxation.

Your Committee has amended this measure by inserting language to curtail tobacco use among adolescents and young adults and increase state tax revenue as a result of in-state cigar sales by:

- (1) Adding a new definition of "premium cigar" and repealing the definition of "large cigar;" and
- (2) Increasing the tax rate on sales of certain tobacco products.

As affirmed by the record of votes of the members of your Committee on Ways and Means that is attached to this report, your Committee is in accord with the intent and purpose of S.B. No. 188, as amended herein, and recommends that it be recommitted to the Committee on Ways and Means, in the form attached hereto as S.B. No. 188, S.D. 1, for further consideration.



Respectfully submitted on  
behalf of the members of the  
Committee on Ways and Means,

*David Y. Ige*

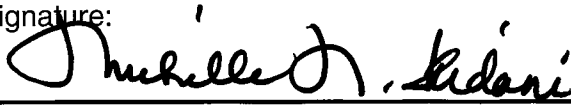
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DAVID Y. IGE, Chair



The Senate  
Twenty-Seventh Legislature  
State of Hawai'i

**Record of Votes**  
**Committee on Ways and Means**  
**WAM**

Bill / Resolution No.:*	Committee Referral:	Date:
SB 188	WAM	2-4-13
<input type="checkbox"/> The committee is reconsidering its previous decision on this measure. If so, then the previous decision was to: _____		
The Recommendation is:		
<input type="checkbox"/> Pass, unamended 2312 <input checked="" type="checkbox"/> Pass, with amendments 2311 <input type="checkbox"/> Hold 2310 <input checked="" type="checkbox"/> Recommit 2313		
Members	Aye	Aye (WR)
Nay	Excused	
IGE, David Y. (C)	✓	
KIDANI, Michelle N. (VC)	✓	
CHUN OAKLAND, Suzanne		✓
DELA CRUZ, Donovan M.		✓
ENGLISH, J. Kalani	✓	
ESPERO, Will	✓	
KAHELE, Gilbert	✓	
KEITH-AGARAN, Gilbert S.C.	✓	
KOUCHI, Ronald D.	✓	
RUDERMAN, Russell E.	✓	
THIELEN, Laura H.	✓	
TOKUDA, Jill N.	✓	
SLOM, Sam	✓	
<b>TOTAL</b>	<b>4</b>	<b>2</b>
Recommendation: <input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted		
Chair's or Designee's Signature:		
		
<b>Distribution:</b> Original     Yellow     Pink     Goldenrod File with Committee Report     Clerk's Office     Drafting Agency     Committee File Copy		

\*Only one measure per Record of Votes