

STAND. COM. REP. NO.

2549

Honolulu, Hawaii

FEB 28 2014

RE: S.B. No. 3109
S.D. 1

Honorable Donna Mercado Kim
President of the Senate
Twenty-Seventh State Legislature
Regular Session of 2014
State of Hawaii

Madam:

Your Committee on Ways and Means, to which was referred S.B. No. 3109 entitled:

"A BILL FOR AN ACT RELATING TO THE GENERAL EXCISE TAX COLLECTION DATE,"

begs leave to report as follows:

The purpose and intent of this measure is to change the date of remitting for general excise tax payments from the twentieth day to the last day of the calendar month following the month in which the taxes accrue.

The Hawaii Business League and the Chamber of Commerce of Hawaii provided testimony in support of this measure. The Department of Taxation provided testimony in opposition to this measure. The Tax Foundation of Hawaii commented on the measure.

Your Committee finds that changing the filing date for general excise taxes from the twentieth day to the last day of the applicable calendar month will provide taxpayers with sufficient time to prepare the necessary paperwork to timely remit their general excise tax payments, which will ultimately increase the number of timely filings.

Your Committee has amended this measure by changing the effective date to January 1, 2050, for taxable years beginning after December 31, 2016, to facilitate further discussion on the measure.

SB3109 SD1 SSCR LRB 14-1717 .doc



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. 3109, as amended herein, and recommends that it pass Second Reading in the form attached hereto as S.B. No. 3109, S.D. 1, and be placed on the calendar for Third Reading.

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

David Y. Ige

DAVID Y. IGE, Chair



The Senate
 Twenty-Seventh Legislature
 State of Hawai'i

Record of Votes
Committee on Ways and Means
WAM

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|--|---------------------|----------|-----|---------|
| Bill / Resolution No.:* | Committee Referral: | Date: | | |
| SB 3109 | WAM | 2-25-14 | | |
| <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 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 | ✓ | | | |
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| | 13 | 0 | 0 | 0 |
| Recommendation: <input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted | | | | |
| Chair's or Designee's Signature: <div style="text-align: center; font-family: cursive; font-size: 1.2em;">Michelle N. Kelani</div> | | | | |
| Distribution: Original Yellow Pink Goldenrod File with Committee Report Clerk's Office Drafting Agency Committee File Copy | | | | |

*Only one measure per Record of Votes