## **HB2347 HD2 SD1** LATE TESTIMONY

SHAN TSUTSUI LT. GOVERNOR



FREDERICK D. PABLO DIRECTOR OF TAXATION

> JOSHUA WISCH DEPUTY DIRECTOR

STATE OF HAWAII DEPARTMENT OF TAXATION P.O. BOX 259 HONOLULU, HAWAII 96809 PHONE NO: (808) 587-1530 FAX NO: (808) 587-1584

To:	The Honorable Clayton Hee, Chair
	and Members of the Senate Committee on Judiciary and Labor

Date:Tuesday, April 1, 2014Time:10:30 a.m.Place:Conference Room 016, State Capitol

From: Frederick D. Pablo, Director Department of Taxation

Re: H.B. No. 2347, H.D. 2, S.D. 1, Relating to Department of Taxation Criminal Investigators

The Department of Taxation (Department) strongly supports H.B. 2347, H.D. 2, S.D. 1, an Administration measure, clarifying that exempt and civil service investigators have the same police powers.

This measure amends section 231-4.3, Hawaii Revised Statutes, to make it clear that: (1) Department criminal investigators have police powers at all times; (2) civil service investigators, as well as exempt investigators, have police powers; and (3) the Director of Taxation may adopt administrative rules.

The Department's criminal investigation unit is currently structured such that its supervisor is a civil service employee. This measure would clarify that all Department criminal investigators, including the unit's civil service supervisor, have police powers.

Thank you for the opportunity to provide comments.