



**TESTIMONY OF
THE DEPARTMENT OF THE ATTORNEY GENERAL
TWENTY-SEVENTH LEGISLATURE, 2014**

ON THE FOLLOWING MEASURE:

S.B. NO. 2284, RELATING TO THE COUNCIL ON REVENUES.

BEFORE THE:

SENATE COMMITTEE ON WAYS AND MEANS

DATE: Wednesday, January 29, 2014

TIME: 9:00 a.m.

LOCATION: State Capitol, Room 211

TESTIFIER(S): WRITTEN COMMENTS ONLY. For more information, call
Hugh R. Jones, 586-1473

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Chair Ige and Members of the Committee:

The Department of the Attorney General offers the following written comments on this bill. Section 1 of this bill provides that the interdepartmental force to be created by this bill will review the “data source” used for economic models. The term “data source” is ambiguous and not defined. If “data source” is intended to mean tax returns and tax return information, it is a criminal offense for any officer or employee of the Department of Taxation to disclose this information to any person other than the taxpayer or taxpayer’s authorized representative. See, e.g., Haw. Rev. Stat. §§ 235-116, 237-34(b), 237D-13.