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# A BILL FOR AN ACT

RELATING TO THE TAX REVIEW COMMISSION.

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

1           SECTION 1. Section 232E-3, Hawaii Revised Statutes, is  
2 amended to read as follows:

3           "§232E-3 Duties. The commission shall conduct a  
4 systematic review of the State's tax structure, using such  
5 standards as equity and efficiency. Thirty days prior to the  
6 convening of the second regular session of the legislature after  
7 the members of the commission have been appointed, the  
8 commission shall submit to the legislature an evaluation of the  
9 State's tax structure and recommend revenue and tax policy,  
10 except that:

11           (1) For the commission appointed on or before July 1,  
12           1980, or the replacement commission intended to  
13           function prior to the appointment of a new commission  
14           on or before July 1, 1985, the commission shall submit  
15           the required evaluation and recommendations to the  
16           legislature thirty days prior to the convening of the  
17           regular session of 1985; [and]



1 (2) For the commission appointed on or before July 1,  
 2 2010, or the successor commission intended to function  
 3 prior to the appointment of a new commission on or  
 4 before July 1, 2015, the commission shall submit the  
 5 required evaluation and recommendations to the  
 6 legislature thirty days prior to the convening of the  
 7 regular session of 2013 [-]; and

8 (3) For the commission appointed on or before July 1,  
 9 2015, or the successor commission intended to function  
 10 prior to the appointment of a new commission on or  
 11 before July 1, 2020, the commission shall submit the  
 12 required evaluation and recommendations to the  
 13 legislature thirty days prior to the convening of the  
 14 regular session of 2018."

15 SECTION 2. There is appropriated out of the general  
 16 revenues of the State of Hawaii the sum of \$ or so much  
 17 thereof as may be necessary, for fiscal year 2016-2017 to be  
 18 used by the tax review commission to conduct an evaluation of  
 19 the State's tax structure and recommend revenue and tax policy;  
 20 provided that this appropriation shall not lapse at the end of



1 fiscal year 2016-2017; provided further that all moneys that are  
2 unencumbered as of June 30, 2018, shall lapse as of that date.

3 The sum appropriated shall be expended by the department of  
4 taxation for the purposes of this Act.

5 SECTION 3. Statutory material to be repealed is bracketed  
6 and stricken. New statutory material is underscored.

7 SECTION 4. This Act shall take effect upon its approval;  
8 provided that section 2 shall take effect on July 1, 2016.



**Report Title:**

Tax Review Commission

**Description:**

Provides a measure for extending the reporting date of the 2015-2017 tax review commission and appropriates funds for fiscal year 2016-2017 for the commission. (SB2922 HD1)

*The summary description of legislation appearing on this page is for informational purposes only and is not legislation or evidence of legislative intent.*

