

JAN 23 2015

A BILL FOR AN ACT

RELATING TO TAXATION.

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

1 SECTION 1. The purpose of this Act is to establish a tax
2 reform task force to review and make recommendations regarding
3 the continued imposition of the general excise tax or an
4 alternative sales tax. As part of its review, the task force
5 shall compare the Hawaii tax system to that of other states.

6 SECTION 2. (a) There is created the tax reform task
7 force, to be temporarily attached to the office of the governor
8 for administrative purposes.

9 (b) The task force shall consist of the following seven
10 members, or their respective designees:

11 (1) Four certified public accountants; provided that one
12 is from the county of Hawaii, one is from the city and
13 county of Honolulu, one is from the county of Kauai,
14 and one is from the county of Maui;

15 (2) One tax attorney;

16 (3) The president of the Tax Foundation of Hawaii; and

17 (4) One economist.



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- 1 (c) The task force shall:
- 2 (1) Review and make recommendations regarding the
- 3 continued imposition of the general excise tax or, as
- 4 an alternative, a sales tax;
- 5 (2) Compare the Hawaii tax system to those of other
- 6 states; and
- 7 (3) Examine and make recommendations regarding the
- 8 feasibility and desirability of establishing other
- 9 approaches to collecting revenue.

10 (d) The members of the task force shall serve without
 11 compensation but shall be reimbursed for expenses, including
 12 travel expenses, necessary for the performance of their duties.

13 (e) The task force shall submit a final report of its
 14 findings and recommendations to the legislature, including any
 15 proposed legislation, no later than twenty days prior to the
 16 convening of the regular session 2016. The task force shall be
 17 dissolved on June 30, 2017.

18 SECTION 3. This Act shall take effect upon its approval.

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INTRODUCED BY: *Maecia G. Iwama*

Michelle Kildani *Samuel H. Ito*

[Signature] *[Signature]*

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Paul E. Pelt



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Report Title:

Tax Reform Task Force

Description:

Creates a tax reform task force to review the general excise tax versus sales tax and compare the Hawaii tax system to those of other states.

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