

Honolulu, Hawaii

February 19, 2016

RE: H.B. No. 2395

Honorable Joseph M. Souki
Speaker, House of Representatives
Twenty-Eighth State Legislature
Regular Session of 2016
State of Hawaii

Sir:

Your Committee on Judiciary, to which was referred H.B. No. 2395 entitled:

"A BILL FOR AN ACT RELATING TO THE DISCLOSURE OF TAX RETURN INFORMATION,"

begs leave to report as follows:

The purpose of this measure is to exempt the following from current prohibitions regarding the disclosure of tax return information:

- (1) The restricted disclosure of tax return information to federal or state officials where such information is essential to the investigation or prosecution of a crime or to various judicial or quasi-judicial proceedings; and
- (2) The disclosure of tax return information for a limited set of circumstances relating to the administration, management, carrying out, direction, or supervision of the execution and application of federal or state tax laws.

The Department of the Attorney General and Department of Taxation testified in support of this measure. The Tax Foundation of Hawaii provided comments.



As affirmed by the record of votes of the members of your Committee on Judiciary that is attached to this report, your Committee is in accord with the intent and purpose of H.B. No. 2395 and recommends that it pass Second Reading and be referred to your Committee on Finance.

Respectfully submitted on
behalf of the members of the
Committee on Judiciary,



KARL RHOADS, Chair



State of Hawaii
House of Representatives
The Twenty-eighth Legislature

HSCR 494-16

Record of Votes of the Committee on Judiciary

Bill/Resolution No.: HB 2395	Committee Referral: JUD, FIN	Date: 2/16/16		
<input type="checkbox"/> The committee is reconsidering its previous decision on the measure.				
The recommendation is to: <input checked="" type="checkbox"/> Pass, unamended (as is) <input type="checkbox"/> Pass, with amendments (HD) <input type="checkbox"/> Hold <input type="checkbox"/> Pass short form bill with HD to recommit for future public hearing (recommit)				
JUD Members	Ayes	Ayes (WR)	Nays	Excused
1. RHOADS, Karl (C)	/			
2. SAN BUENAVENTURA, Joy A. (VC)	/			
3. BELATTI, Della Au	/			
4. BROWER, Tom	/			
5. CREAGAN, Richard P.				/
6. HASHEM, Mark J.	/			
7. KAWAKAMI, Derek S.K.	/			
8. LEE, Chris	/			
9. MORIKAWA, Dee	/			
10. NAKASHIMA, Mark M.	/			
11. TAKAYAMA, Gregg	/			
12. WOODSON, Justin H.				/
13. McDERMOTT, Bob	/			
14. THIELEN, Cynthia	/			
TOTAL (14)	12			2
The recommendation is: <input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted If joint referral, _____ did not support recommendation. committee acronym(s)				
Vice Chair's or designee's signature: _____				
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