

STAND. COM. REP. NO. 3459

Honolulu, Hawaii

APR 08 2016

RE: H.B. No. 2415  
S.D. 1

Honorable Ronald D. Kouchi  
President of the Senate  
Twenty-Eighth State Legislature  
Regular Session of 2016  
State of Hawaii

Sir:

Your Committee on Ways and Means, to which was referred H.B. No. 2415 entitled:

"A BILL FOR AN ACT RELATING TO NON-GENERAL FUNDS,"

begs leave to report as follows:

The purpose and intent of this measure is to repeal, reclassify, or abolish non-general funds.

Specifically, this measure:

- (1) Repeals the Kapolei recreational sports complex special fund;
- (2) Reclassifies the prepaid airport use charge fund from a special fund to a trust fund; and
- (3) Abolishes the photo enforcement revolving fund.

Your Committee received testimony in support of this measure from the Department of Accounting and General Services, Office of the Auditor, and Stadium Authority.

Your Committee received comments on this measure from Tax Foundation of Hawaii.

Your Committee finds that in 2002, the land originally identified for the Kapolei recreational sports complex was transferred to the University of Hawaii-West Oahu for use other

HB2415 SD1 SSCR LRB 16-1859.doc



than as a sports complex. Accordingly, the purpose for which the Kapolei recreational sports complex special fund was intended no longer exists, and the special fund should be repealed. Your Committee further finds that the prepaid airport use charge fund is more appropriately classified as a trust fund rather than a special fund. In addition, the photo enforcement revolving fund is inactive and should be abolished.

Your Committee has amended this measure by making conforming amendments to repeal other references in the Hawaii Revised Statutes to the Kapolei recreational sports complex.

As affirmed by the record of votes of the members of your Committee on Ways and Means that is attached to this report, your Committee is in accord with the intent and purpose of H.B. No. 2415, as amended herein, and recommends that it pass Second Reading in the form attached hereto as H.B. No. 2415, S.D. 1, and be placed on the calendar for Third Reading.

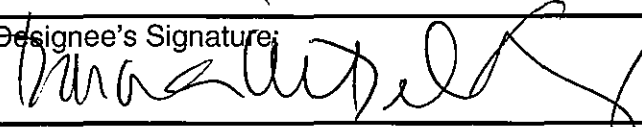
Respectfully submitted on  
behalf of the members of the  
Committee on Ways and Means,

  
\_\_\_\_\_  
JILL N. TOKUDA, Chair



The Senate  
 Twenty-Eighth Legislature  
 State of Hawai'i

**Record of Votes**  
**Committee on Ways and Means**  
**WAM**

Bill / Resolution No.:* <b>HB 2415</b>	Committee Referral: <b>WAM</b>	Date: <b>3/23/16</b>		
<input type="checkbox"/> The Committee is reconsidering its previous decision on this measure. If so, then the previous decision was to: _____				
The Recommendation is: <input type="checkbox"/> Pass, unamended 2312 <input checked="" type="checkbox"/> Pass, with amendments 2311 <input type="checkbox"/> Hold 2310 <input type="checkbox"/> Recommit 2313				
Members	Aye	Aye (WR)	Nay	Excused
TOKUDA, Jill N. (C)	/			
DELA CRUZ, Donovan M. (VC)	/			
CHUN OAKLAND, Suzanne	/			
ENGLISH, J. Kalani				/
GALUTERIA, Brickwood				/
HARIMOTO, Breene	/			
INOUYE, Lorraine R.	/			
RIVIERE, Gil	/			
TANIGUCHI, Brian T.	/			
WAKAI, Glenn	/			
SLOM, Sam				/
<b>TOTAL</b>	<b>8</b>			<b>3</b>
Recommendation: <input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted				
Chair's or Designee's Signature: 				
<b>Distribution:</b> Original     Yellow     Pink     Goldenrod File with Committee Report     Clerk's Office     Drafting Agency     Committee File Copy				

\*Only one measure per Record of Votes