

STAND. COM. REP. NO.

3332

Honolulu, Hawaii

APR 06 2016

RE: S.R. No. 103

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 S.R. No. 103 entitled:

"SENATE RESOLUTION REQUESTING THE TAX REVIEW COMMISSION TO UPDATE THE STUDY OF THE DISTRIBUTION OF STATE AND LOCAL TAX BURDEN BY INCOME CLASS,"

begs leave to report as follows:

The purpose and intent of this measure is to request the Tax Review Commission to conduct or commission an update to its 1989 study, "Distribution of State and Local Tax Burden by Income Class."

Your Committee received comments on this measure from the Department of Taxation.

Your Committee finds that the economy has changed significantly in the decades since the study was published. Your Committee believes that an update of this study is needed for the Legislature and state administration to be able to make the best decisions on revenue and tax policy.

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 concurs with the intent and purpose of S.R. No. 103 and recommends its adoption.



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



JILL N. TOKUDA, Chair



