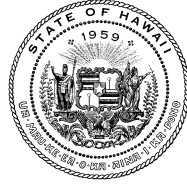


DAVID Y. IGE
GOVERNOR

SHAN TSUTSUI
LT. GOVERNOR



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MARIA E. ZIELINSKI
DIRECTOR OF TAXATION

JOSEPH K. KIM
DEPUTY DIRECTOR

To: The Honorable Sylvia Luke, Chair
and Members of the House Committee on Finance

Date: March 22, 2016

Time: 2:00 P.M.

Place: Conference Room 309, State Capitol

From: Maria E. Zielinski, Director
Department of Taxation

Re: S.B. 2922, Relating to the Tax Review Commission.

The Department of Taxation (Department) strongly supports S.B. 2922, an Administration measure, and offers the following comments for your consideration.

S.B. 2922 provides a measure for extending the reporting date of the 2015-2017 Tax Review Commission to thirty days prior to the convening of the regular session of 2018 and requests \$250,000 for fiscal year 2016-2017.

Pursuant to article VIII, section 3, of the Hawaii State Constitution, and section 232E-2, Hawaii Revised Statutes, the Tax Review Commission (TRC) was to have been appointed in 2015 and begin meeting on July 1, 2015 with its report to the legislature due by December 2016. However, as of December 31, 2015, none of the TRC members have been appointed.

In addition to the extended reporting date, the Department is requesting an appropriation of \$250,000 for the TRC for fiscal year 2016-2017. The previous TRC used the appropriation from the Legislature for contracting with consultants for studies of tax policies and issues, and administrative expenses. This appropriation will assist the 2015-2017 Commission in carrying out its mandate of evaluating the State's tax structure, and recommending revenue and tax policy.

Thank you for the opportunity to provide comments.

From: mailinglist@capitol.hawaii.gov
Sent: Monday, March 21, 2016 9:29 PM
To: FINTestimony
Cc: hypnosusan@sbcglobal.net
Subject: Submitted testimony for SB2923 on Mar 22, 2016 14:00PM



SB2923

Submitted on: 3/21/2016

Testimony for FIN on Mar 22, 2016 14:00PM in Conference Room 308

Submitted By	Organization	Testifier Position	Present at Hearing
Susan Bambara	Individual	Oppose	No

Comments: Thank you for voting against this bill. Government saying, "Taxpayers owe what we say they owe, so we might as well get the money upfront" is wrong. It's a shakedown and unfair to all Hawaiians.

Please note that testimony submitted less than 24 hours prior to the hearing, improperly identified, or directed to the incorrect office, may not be posted online or distributed to the committee prior to the convening of the public hearing.

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