

Honolulu, Hawaii

**April 5**, 2017

RE: H.C.R. No. 31

Honorable Joseph M. Souki  
Speaker, House of Representatives  
Twenty-Ninth State Legislature  
Regular Session of 2017  
State of Hawaii

Sir:

Your Committee on Finance, to which was referred H.C.R. No. 31 entitled:

"HOUSE CONCURRENT RESOLUTION REQUESTING THE DEPARTMENT OF TAXATION TO ADOPT RULES TO REQUIRE THAT ANY ASSESSMENT OF PENALTY OR INTEREST ON TAXES BE ACCOMPANIED BY AN EXPLANATION, INCLUDING CALCULATIONS, OF HOW THE AMOUNT OF THE PENALTY OR INTEREST WAS DETERMINED,"

begs leave to report as follows:

The purpose of this measure is to request the Department of Taxation to adopt rules requiring any assessment of penalty or interest on taxes be accompanied by an explanation, including calculations, of how the amount of the penalty or interest was determined.

Your Committee received testimony in support of this measure from an individual. The Department of Taxation provided comments on this measure.

As affirmed by the record of votes of the members of your Committee on Finance that is attached to this report, your Committee concurs with the intent and purpose of H.C.R. No. 31 and recommends its adoption.

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

**for**   
SYLVIA LUKE, Chair



