STAND. COM. REP. NO. 1035

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,

SYLVIA LUKE, Chair

HCR31 HSCR FIN

State of Hawaii House of Representatives The Twenty-ninth Legislature



Record of Votes of the Committee on Finance

Bill/Resolution No.: HCR 31	Committee Referral:	Date:	4/4/17	,	
☐ The committee is reconsidering its previous decision on the measure.					
The recommendation is to: Pass, unamended (as is) Pass, with amendments (HD) Hold Pass short form bill with HD to recommit for future public hearing (recommit)					
FIN Members	Ayes	Ayes (WR)	Nays	Excused	
1. LUKE, Sylvia (C)					
2. CULLEN, Ty J.K. (VC)					
3. CACHOLA, Romy M.		16.40			
4. CHOY, Isaac W.	<u> </u>				
5. DeCOITE, Lynn					
6. GATES, Cedric Asuega				✓	
7. HOLT, Daniel					
8. KEOHOKALOLE, Jarrett					
9. KOBAYASHI, Bertrand	✓				
10. LoPRESTI, Matthew S.					
11. LOWEN, Nicole E.					
12. NAKAMURA, Nadine K.	✓				
13. TOKIOKA, James Kunane	- 1,1 14.1 √				
14. QUINLAN, Sean				/	
15. YAMASHITA, Kyle T.					
16. TUPOLA, Andria P.L.					
17. WARD, Gene					
TOTAL (17)	14	0	-0	3	
The recommendation is:	referral,	□ Not Adopted did not support recommendation. committee acronym(s)			
Vice Chair's or designee's signature:					
Distribution: Original (White) – Committee Duplicate (Yellow) – Chief Clerk's Office Duplicate (Pink) – HMSO					