

STAND. COM. REP. NO.

1674

Honolulu, Hawaii

April 5

, 2017

RE: H.R. No. 15

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.R. No. 15
entitled:

"HOUSE 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 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.

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.R. No. 15 and
recommends its adoption.

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


SYLVIA LUKE, Chair

HR15 HSCR FIN



