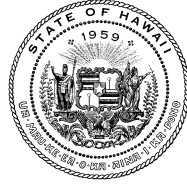


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DEPUTY DIRECTOR

To: The Honorable Jill N. Tokuda, Chair
and Members of the Senate Committee on Ways and Means

Date: Tuesday, April 18, 2017
Time: 9:30 A.M.
Place: Conference Room 308, State Capitol

From: Maria E. Zielinski, Director
Department of Taxation

Re: H.C.R. 31/H.R. 15, 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.

The Department of Taxation (Department) appreciates the intent of H.C.R. 31/H.R. 15, and provides the following comments for your consideration.

This resolution requests the Department to adopt administrative rules requiring it to include explanations of its penalty and interest calculations with any assessment of penalty and interest.

The Department understands the concern over taxpayer confusion with the calculation of penalty and interest. The Department notes that taxpayers can contact the Department to inquire about any aspect of a Department communication they receive, including billing and assessment notices.

Notwithstanding the concerns described above, the Department is able to adopt rules to include explanations of penalties and interest with assessments.

Thank you for the opportunity to provide comments.

From: mailinglist@capitol.hawaii.gov
Sent: Wednesday, April 12, 2017 12:37 PM
To: WAM Testimony
Cc: mendezj@hawaii.edu
Subject: *Submitted testimony for HCR31 on Apr 18, 2017 09:30AM*

HCR31

Submitted on: 4/12/2017

Testimony for WAM on Apr 18, 2017 09:30AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Javier Mendez-Alvarez	Individual	Support	No

Comments:

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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