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DEPARTMENT OF TAXATION
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To: The Honorable Scott Y. Nishimoto, Chair

and Members of the House Committee on Judiciary

Date: Wednesday, March 15, 2017

Time: 2:00 P.M.

Place: Conference Room 325, State Capitol

From: Maria E. Zielinski, Director

Department of Taxation

Re: S.B. 1218, S.D. 1, Relating to Statutory Revision: Amending Various Provisions of the Hawaii Revised Statutes and the Session Laws of Hawaii for the Purposes of Correcting Errors and References, Clarifying Language, and Deleting Obsolete or Unnecessary Provisions

The Department of Taxation (Department) appreciates the intent of S.B. 1218, S.D. 1, and provides the following comments for your consideration.

S.B. 1218, S.D. 1, which is effective upon approval, makes various technical, non-substantive amendments to the Hawaii Revised Statutes (HRS) and Session Laws of Hawaii. Sections 31 through 60 of the bill amend various sections of the tax laws in title 14, HRS. Section 77 of the bill amends Act 76, Session Laws of Hawaii 2016, regarding naphtha fuel.

The Senate Committee on Judiciary and Labor made amendments to Sections 36 and 44 of the bill at the Department's request. The Department appreciates the consideration of its suggestions.

Thank you for the opportunity to provide comments.

Charlotte A. Carter-Yamauchi Director

Shawn K. Nakama First Assistant

Research (808) 587-0666 Revisor (808) 587-0670 Fax (808) 587-0681



LEGISLATIVE REFERENCE BUREAU State of Hawaii State Capitol, Room 446 415 S. Beretania Street Honolulu, Hawaii 96813

## Written Comments

## SB1218, SD1

RELATING TO STATUTORY REVISION: AMENDING VARIOUS PROVISIONS OF THE HAWAII REVISED STATUTES AND THE SESSION LAWS OF HAWAII FOR THE PURPOSES OF CORRECTING ERRORS AND REFERENCES, CLARIFYING LANGUAGE, AND DELETING OBSOLETE OR UNNECESSARY PROVISIONS

Testimony by the Legislative Reference Bureau Charlotte A. Carter-Yamauchi, Director

Presented to the House Committee on Judiciary

Wednesday, March 15, 2017, 2:00 p.m. Conference Room 325

Chair Nishimoto and Members of the Committee:

Thank you for the opportunity to testify in support of Senate Bill No. 1218, S.D. 1. Bills such as Senate Bill No. 1218, S.D. 1, have come to be known as the "statutory revision bill" and are prepared and submitted by the Legislative Reference Bureau pursuant to our statute revision functions, set forth in chapter 23G of the Hawaii Revised Statutes.

All amendments are intended to be technical in nature to correct errors, omissions, or obsolete law. They either contain no substantive change to the law, or if they do have substantive effect, they are intended to correct the types of errors noted in the memorandum attached to our testimony on Senate Bill 1218, before the Senate Committee on Judiciary and Labor. Also, please note that the bill was reviewed prior to introduction by the Office of the Attorney General, and we revised the bill to address any concerns raised.

The Bureau would be pleased to assist the Committee in preparing the committee report and making any changes to the revision bill that the Committee deems appropriate. Should the Committee have any follow-up questions, please contact Velma Kaneshige, Assistant Director for Revision of Statutes, by phone at (808) 587-0657 or by e-mail at kaneshige@capitol.hawaii.gov.

From: mailinglist@capitol.hawaii.gov
Sent: Monday, March 13, 2017 6:33 PM

**To:** JUDtestimony

**Cc:** mendezj@hawaii.edu

\*Submitted testimony for SB1218 on Mar 15, 2017 14:00PM\*

**SB1218** 

Submitted on: 3/13/2017

Testimony for JUD on Mar 15, 2017 14:00PM in Conference Room 325

Submitted By	Organization	<b>Testifier Position</b>	Present at Hearing
Javier Mendez-Alvarez	Individual	Support	No

## Comments:

Please note that testimony submitted <u>less than 24 hours prior to the hearing</u>, 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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