Honolulu, Hawaii

March 2

, 2018

RE: H.B. No. 1655

Honorable Scott K. Saiki Speaker, House of Representatives Twenty-Ninth State Legislature Regular Session of 2018 State of Hawaii

Sir:

Your Committee on Finance, to which was referred H.B. No. 1655 entitled:

"A BILL FOR AN ACT RELATING TO TAX ON SALES OF TANGIBLE PERSONAL PROPERTY,"

begs leave to report as follows:

The purpose of this measure is to clarify that a person who sells or assists in the sale of tangible personal property on behalf of another seller, and who provides customer service, processes payments, and controls the fulfillment process is the seller of the property for general excise tax and use tax purposes.

The Department of Taxation submitted testimony is support of this measure. The Tax Foundation of Hawaii offered comments for 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 is in accord with the intent and purpose of H.B. No. 1655 and recommends that it pass Second Reading and be placed on the calendar for Third Reading.

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

SYLVIA LUKE, Chair

State of Hawaii House of Representatives The Twenty-ninth Legislature

HSCR 1027-18

Record of Votes of the Committee on Finance

Bill/Resolution No.: HB 1655	Committee Referral:	Date	3/01/20	18
☐ 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.				
4. DeCOITE, Lynn				
5. FUKUMOTO, Beth				
6. GATES, Cedric Asuega				
7. HOLT, Daniel				
8. KEOHOKALOLE, Jarrett			2	
9. KOBAYASHI, Bertrand				
10. LOWEN, Nicole E.				
11. NAKAMURA, Nadine K.				
12. TODD, Chris				
13. YAMASHITA, Kyle T.				en e
14. TUPOLA, Andria P.L.				
15. WARD, Gene				
TOTAL (15)	14	Ø	$ \emptyset $	
The recommendation is: ☐ Adopted ☐ Not Adopted ☐ did not support recommendation. ☐ committee acronym(s)				
Vice Chair's or designee's signature:				
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