STAND. COM. REP. NO. 032-18

Honolulu, Hawaii

March 2

, 2018

RE: H.B. No. 2396 H.D. 1

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. 2396 entitled:

"A BILL FOR AN ACT RELATING TO TAX ADMINISTRATION,"

begs leave to report as follows:

The purpose of this measure is to increase the limit on revenues collected by the Department of Taxation's Special Enforcement Section that are retained in the Tax Administration Special Fund from \$700,000 to \$1,000,000 in each fiscal year.

The Department of Taxation supported this measure. Tax Foundation of Hawaii provided comments.

Your Committee has amended this measure by:

- (1) Changing the effective date to July 1, 2030, to encourage further discussion; and
- (2) Making technical, nonsubstantive amendments for clarity, consistency, and style.

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. 2396, as amended herein, and recommends that it pass Second

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Reading in the form attached hereto as H.B. No. 2396, H.D. 1, and be placed on the calendar for Third Reading.

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

CVIVIA LINES Chaire

State of Hawaii House of Representatives The Twenty-ninth Legislature

HSCR 1032-18

Record of Votes of the Committee on Finance

Bill/Resolution No.:	Committee Referral:		Date:	
HB 2396	FIN		02-01-18	
☐ 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)		1 -		
2. CULLEN, Ty J.K. (VC)				
3. CACHOLA, Romy M.				
4. DeCOITE, Lynn				
5. FUKUMOTO, Beth				
6. GATES, Cedric Asuega	~		dada da ana	
7. HOLT, Daniel				
8. KEOHOKALOLE, Jarrett	V			
9. KOBAYASHI, Bertrand				
10. LOWEN, Nicole E.				
11. NAKAMURA, Nadine K.				
12. TODD, Chris				
13. YAMASHITA, Kyle T.				
14. TUPOLA, Andria P.L.				
15. WARD, Gene				
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TOTAL (15)	14	Ø	Ø	1
The recommendation is: Adopted Not Adopted				
If joint referral, 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				