

Honolulu, Hawaii

FEB 16 2017

RE: S.B. No. 794  
S.D. 1

Honorable Ronald D. Kouchi  
President of the Senate  
Twenty-Ninth State Legislature  
Regular Session of 2017  
State of Hawaii

Sir:

Your Committee on Government Operations, to which was referred S.B. No. 794 entitled:

"A BILL FOR AN ACT RELATING TO THE GENERAL EXCISE TAX  
COLLECTION DATE,"

begs leave to report as follows:

The purpose and intent of this measure is to amend the date of filing of monthly, quarterly, semiannual, and annual general excise tax returns from the 20th day of the respective applicable month to the last day of the month, beginning for returns and payments due on or after January 1, 2018.

Your Committee received testimony in support of this measure from the Hawaii Business League and one individual. Your Committee received comments on this measure from the Department of Taxation and the Tax Foundation of Hawaii.

Your Committee finds that this measure returns the general excise tax returns filing requirements to the last day of the month following the end of the relevant tax period; the last day of the month had been the filing requirement prior to Act 196, Session Laws of Hawaii 2009. Your Committee finds that returning the filing date of the general excise tax returns as proposed in this measure will ease tax compliance, particularly for small businesses in the State.

Your Committee has amended this measure by clarifying that it applies to taxable periods beginning after December 31, 2017.



As affirmed by the record of votes of the members of your Committee on Government Operations that is attached to this report, your Committee is in accord with the intent and purpose of S.B. No. 794, as amended herein, and recommends that it pass Second Reading in the form attached hereto as S.B. No. 794, S.D. 1, and be referred to your Committee on Ways and Means.

Respectfully submitted on  
behalf of the members of the  
Committee on Government  
Operations,



DONNA MERCADO KIM, Chair



The Senate  
 Twenty-Ninth Legislature  
 State of Hawai'i

**Record of Votes**  
**Committee on Government Operations**  
**GVO**

Bill / Resolution No.:* <i>SB 794</i>	Committee Referral: <i>GVO, WAM</i>	Date: <i>2/9/17</i>
--	--	------------------------

The Committee is reconsidering its previous decision on this measure.  
 If so, then the previous decision was to: \_\_\_\_\_

The Recommendation is:

*B*  ~~Pass, unamended~~ 2312      *B* Pass, with amendments 2311      Hold 2310      Recommit 2313

Members	Aye	Aye (WR)	Nay	Excused
KIM, Donna Mercado (C)	<i>X</i>			
RUDERMAN, Russell E. (VC)	<i>X</i>			
GALUTERIA, Brickwood	<i>X</i>			
RHOADS, Karl	<i>X</i>			
TOKUDA, Jill N.				<i>X</i>
<b>TOTAL</b>	<i>4</i>	<i>0</i>	<i>0</i>	<i>1</i>

Recommendation:  Adopted      Not Adopted

Chair's or Designee's Signature:

Distribution:      Original      Yellow      Pink      Goldenrod  
 File with Committee Report     Clerk's Office     Drafting Agency     Committee File Copy

\*Only one measure per Record of Votes