

JAN 24 2019

A BILL FOR AN ACT

RELATING TO TAXATION.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF HAWAII:

1 SECTION 1. The Hawaii Revised Statutes is amended by
2 adding a new chapter to be appropriately designated and to read
3 as follows:

4 "CHAPTER

5 TAX ADVISORY COMMISSION

6 § -1 Establishment of the commission. (a) There shall
7 be a tax advisory commission, hereinafter called the commission.
8 The commission shall consist of nine members who shall be
9 appointed by the governor with the advice and consent of the
10 senate and shall be placed in the department of taxation for
11 administrative purposes. The purpose of the commission shall be
12 to bring the benefit of private sector expertise to the public
13 sector to make the tax system more user-friendly for the tax
14 payer and private sector.

15 (b) The commission shall consist of the following members:

16 (1) Two representatives from the Hawaii Society of
17 Certified Public Accountants;



- 1 (2) One representative from the council on revenues;
- 2 (3) Two representatives from the Hawaii Chamber of
- 3 Commerce;
- 4 (4) Two at-large members;
- 5 (5) One at-large member nominated by the president of the
- 6 senate; and
- 7 (6) One at-large member nominated by the speaker of the
- 8 house of representatives.

9 The at-large members nominated by the president of the senate
10 and speaker of the house of representatives shall be appointed
11 by the governor from a list of three nominees submitted for each
12 position by the nominating authority specified in this
13 subsection.

14 In the event of a vacancy, a member shall be appointed to
15 fill the vacancy in the same manner as the original appointment
16 within thirty days of the vacancy or within ten days of the
17 senate's rejection of a previous appointment, as applicable.

18 The terms of the members shall be for four years,
19 commencing July 1 and expiring on June 30. The governor shall
20 provide for staggered terms of the initially appointed members.



1 (c) The commission shall elect its chairperson from one of
2 its members. The members shall receive no compensation for
3 their services, but shall be reimbursed for actual expenses
4 incurred in the performance of their duties.

5 § -2 Duties. (a) The commission's duties and
6 responsibilities shall include but not be limited to the
7 following:

8 (1) Review and make improvements and recommendations to
9 the department of taxation;

10 (2) Discuss policies and procedures of the department of
11 taxation, including policies and procedures that are
12 effective, insufficient, or in need of improvement;

13 (3) Evaluate ways the department of taxation could utilize
14 limited resources more effectively and efficiently;

15 (4) Evaluate the tax computer system and tax forms;

16 (5) Improve compliance; and

17 (6) Make legislation and policy recommendations.

18 (b) The commission shall meet quarterly with the director
19 of taxation and other relevant departmental staff; provided that
20 the commission may meet with the director of taxation and other



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1 relevant departmental staff more frequently if there is a major
2 problem or issue that arises.

3 (c) The commission shall submit an annual report of its
4 findings and recommendations, including any proposed
5 legislation, to the legislature no later than twenty days prior
6 to the convening of each regular session."

7 SECTION 2. This Act shall take effect upon its approval.

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INTRODUCED BY: Anna Mercedes Kim

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Report Title:

Tax Advisory Commission; Established; Department of Taxation

Description:

Establishes the tax advisory commission to advise the department of taxation in making the tax system more user-friendly for the tax payer and private sector.

The summary description of legislation appearing on this page is for informational purposes only and is not legislation or evidence of legislative intent.

