

STAND. COM. REP. NO.

1162

Honolulu, Hawaii

, 2019

MAR 01

RE: H.B. No. 1049

H.D. 1

Honorable Scott K. Saiki  
Speaker, House of Representatives  
Thirtieth State Legislature  
Regular Session of 2019  
State of Hawaii

Sir:

Your Committee on Finance, to which was referred H.B. No. 1049 entitled:

"A BILL FOR AN ACT RELATING TO TAXATION,"

begs leave to report as follows:

The purpose of this measure is to make technical amendments to Title 14, Hawaii Revised Statutes, to allow the Department of Taxation the ability to more:

- (1) Effectively administer the law; and
- (2) Accurately reflect the Department's tax compliance process.

The Department of Taxation and Tax Foundation of Hawaii provided comments.

Your Committee has amended this measure by:

- (1) Reinstating the requirement that the County Liquor Commissions certify to the Department of Taxation that a license has been issued, but removing the forty-eight-hour time requirement;



- (2) Deleting the definition of "month" or "calendar month" in the fuel tax law due to inapplicability;
- (3) Amending the definition of "dealer" in the liquor tax law to reflect the new types of liquor licenses that are issued; and
- (4) 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. 1049, as amended herein, and recommends that it pass Second Reading in the form attached hereto as H.B. No. 1049, H.D. 1, and be placed on the calendar for Third Reading.

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



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SYLVIA LUKE, Chair



