STAND. COM. REP. NO. 239

Honolulu, Hawaii

APR 05 , 2019

RE: S.B. No. 1271

S.D. 1 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 S.B. No. 1271, S.D. 1, entitled:

"A BILL FOR AN ACT RELATING TO TAX REFUND OFFSETS,"

begs leave to report as follows:

The purpose of this measure is to:

- (1) Authorize the Department of Taxation, in addition to the Department of Accounting and General Services, to perform tax refund offsets; and
- (2) Require the Director of the Department of Taxation to provide notice of the offset to the debtor, and information about a child support debt setoff to the Child Support Enforcement Agency.

The Department of Accounting and General Services provided testimony in support of this measure. The Department of Taxation and Tax Foundation of Hawaii provided comments.

Your Committee has amended this measure by making this measure effective upon its approval.

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 S.B. No. 1271, S.D. 1, as amended herein, and recommends that it pass Second Reading in the form attached hereto as S.B. No. 1271, S.D. 1, H.D. 1, and be placed on the calendar for Third Reading.

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

SYLVIA LUKE, Chair

## State of Hawaii



## **Record of Votes of the Committee on Finance**

SP 1271, SO	Committee Referral:	Date:	4/4/19	
☐ 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. ELI, Stacelynn K.M.			-	
4. GATES, Cedric Asuega				
5. HASHIMOTO, Troy N.				
6. HOLT, Daniel				
7. KITAGAWA, Lisa				
8. KOBAYASHI, Bertrand			4	
9. MATAYOSHI, Scot Z.				
10. NAKAMURA, Nadine K.				
11. NISHIMOTO, Scott Y.				
12. TODD, Chris				
13. WILDBERGER, Tina			-	to the second se
14. YAMASHITA, Kyle T.	<u></u>			
15. McDERMOTT, Bob				is in the second of the second
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TOTAL (15)	14	Ø	$\mathscr{D}$	
The recommendation is:  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				