

THE SENATE
THE THIRTIETH LEGISLATURE
REGULAR SESSION OF 2019

[COMMITTEE ON WAYS AND MEANS](#)
Senator Donovan M. Dela Cruz, Chair
Senator Gilbert S.C. Keith-Agaran, Vice Chair

AMENDED NOTICE OF HEARING

DATE: Monday, February 11, 2019
TIME: 10:00 AM
PLACE: Conference Room 211
State Capitol
415 South Beretania Street

A M E N D E D A G E N D A

SB 458 Status & Testimony	RELATING TO TAXATION. Beginning after December 31, 2021, requires the department of taxation to track the revenues generated by each industry in the State and requires a report of its findings to be submitted to the legislature no later than twenty days prior to the convening of each regular session.	WAM
SB 579 Status & Testimony	RELATING TO TAX CREDITS. Increases the allowable income tax credit for low-income household renters to an unspecified amount. Makes the earned income tax credit refundable for ten taxable years beginning after 12/31/2019. Increases the allowable amount of the refundable food/excise tax credit to an unspecified amount.	WAM
SB 965 Status & Testimony	RELATING TO TAXATION. Increases the state tax credit for research activities to one and one-quarter times the allowable federal tax credit. Amends qualifying tax years.	WAM
SB 1052 Status & Testimony	RELATING TO TAXATION. Converts the earned income tax credit from a nonrefundable to a refundable tax credit.	WAM
SB 1053 Status & Testimony	RELATING TO GENERAL EXCISE TAX EXEMPTIONS. Establishes a general excise tax exemption for the gross proceeds or income from the sale of groceries that are eligible under the Supplemental Nutrition Assistance Program, regardless of the means of purchase and the SNAP eligibility of the purchaser, and prescription drugs.	WAM

<u>SB 1268</u> <u>Status & Testimony</u>	RELATING TO TAX REPORTING. Revises the manner in which person authorized to collect rent provides information to the Department of Taxation and requires (as opposed to permits) them to report the total amount of rent collected under sections 237-30.5 and 237D-8.5, Hawaii Revised Statutes.	WAM
<u>SB 1271</u> <u>Status & Testimony</u>	RELATING TO TAX REFUND OFFSETS. Clarifies that tax refund offsets may be performed by the Department of Accounting and General Services and the Department of Taxation.	WAM
<u>SB 1274</u> <u>Status & Testimony</u>	RELATING TO DEPARTMENT OF TAXATION FEES. Changes the fees for permits and licenses issued under chapters 243, 244D and 245, Hawaii Revised Statutes, from specified amounts to reasonable fees established by rule adopted by the Department of Taxation.	WAM
<u>SB 1275</u> <u>Status & Testimony</u>	RELATING TO TAXATION. Makes various technical amendments to chapters 231, 243, 244D, and 245, Hawaii Revised Statutes.	WAM
<u>SB 1360</u> <u>Status & Testimony</u>	RELATING TO TAXATION. Requires partnerships, estates, and trusts to withhold taxes on the income of nonresident partners and beneficiaries.	WAM
<u>SB 1361</u> <u>Status & Testimony</u>	<u>RELATING TO ESTATE TAXES.</u> <u>Increases estate taxes for Hawaii net taxable estates valued at over \$10,000,000.</u>	<u>WAM</u> Measure added on 02-06-19
<u>SB 1362</u> <u>Status & Testimony</u>	RELATING TO THE CONVEYANCE TAX. Raises the conveyance tax rates for residential investment properties with a value of at least \$2,000,000. Exempts affordable housing qualified by the Hawaii Housing Finance and Development Corporation from the conveyance tax.	WAM
<u>SB 1433</u> <u>Status & Testimony</u>	<u>RELATING TO TAXATION.</u> <u>Extends the period in which a county may adopt an ordinance to establish a surcharge on state tax, under certain conditions, from 3/31/2019 to 3/31/2021.</u>	<u>WAM</u> Measure added on 02-07-19
<u>SB 1504</u> <u>Status & Testimony</u>	RELATING TO TAXATION. Requires a person who prepares or assists in the preparation of a state income tax return, and all the preparer's agents, to obtain a valid and current federal preparer tax identification number. Requires the person who has primary responsibility for the overall accuracy of the tax return to sign the return and provide the person's federal preparer tax identification number.	WAM
<u>SB 1516</u> <u>Status & Testimony</u>	<u>RELATING TO TAXATION.</u> <u>Reduces taxpayer penalties for nonpayments and underpayments by setting lower penalty amounts and interest rates for earlier rather than later payments of the penalty amounts and interest rates and avoiding penalties and interest if the taxpayer posts a bond.</u>	<u>WAM</u> Measure added on 02-06-19

[SB 1533](#)

[Status &
Testimony](#)

RELATING TO TAXATION.

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.

WAM

Decision Making to follow, if time permits.

Click [here](#) to submit testimony.

Testimony may be submitted up to 24 hours prior to the start of the hearing.

FOR AMENDED NOTICES: Measures that have been deleted are stricken through and measures that have been added are underscored. If a measure is both underscored and stricken through, that measure has been deleted from the agenda.

If you require auxiliary aids or services to participate in the public hearing process (i.e., interpretive services (oral or written), ASL interpreter, or wheelchair accessibility), please contact the committee clerk at least 24 hours prior to the hearing so that arrangements can be made.

FOR FURTHER INFORMATION, PLEASE CALL THE COMMITTEE CLERK AT (808) 586-6800.

Senator Donovan M. Dela Cruz
Chair