
A BILL FOR AN ACT

RELATING TO TAXATION.

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

1 SECTION 1. Section 23-14, Hawaii Revised Statutes, is
2 repealed.

3 ~~["§23-14] Rapid transportation authority, annual review.~~

4 ~~(a) Beginning on September 5, 2017, and ending on December 31,~~
5 ~~2031, the auditor, on an annual basis, shall conduct a review of~~
6 ~~any rapid transportation authority in the State charged with the~~
7 ~~responsibility of constructing, operating, or maintaining a~~
8 ~~locally preferred alternative for a mass transit project that~~
9 ~~receives moneys from a surcharge on state tax established~~
10 ~~pursuant to section 46-16.8, transient accommodations tax~~
11 ~~revenues pursuant to section 237D-2(e), or both. The annual~~
12 ~~review shall include a review of documents, including but not~~
13 ~~limited to invoices, contracts, progress reports, and time~~
14 ~~schedules, to determine that:~~

15 ~~(1) Expenditures by the authority comply with the criteria~~
16 ~~established pursuant to section 46-16.8(e); and~~



1 ~~(2) The authority follows accounting best practices for~~
2 ~~substantiating its expenditures.~~

3 ~~(b) A rapid transportation authority subject to this~~
4 ~~section and any private company or agency contracted to provide~~
5 ~~services for the locally preferred alternative for a mass~~
6 ~~transit project shall cooperate with and assist the auditor as~~
7 ~~needed in conducting the annual review, including promptly~~
8 ~~providing all records and other information requested by the~~
9 ~~auditor in the course of the annual review.~~

10 ~~(c) The auditor shall submit the findings and~~
11 ~~recommendations of the auditor's review to the legislature and~~
12 ~~the rapid transportation authority no later than twenty days~~
13 ~~prior to the convening of the immediately following regular~~
14 ~~session."]~~

15 SECTION 2. Statutory material to be repealed is bracketed
16 and stricken.

17 SECTION 3. This Act shall take effect upon its approval.

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S.B. NO. 458
S.D. 1
Proposed

Report Title:

Auditor; Rapid Transportation Authority; Annual Review; Repeal

Description:

Repeals the requirement that the auditor conduct an annual review of certain rapid transportation authorities in the State.
(Proposed SD1)

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