

STAND. COM. REP. NO.

1428

Honolulu, Hawaii

, 2021

MAR 25

RE: S.B. No. 1202

S.D. 1

H.D. 2

Honorable Scott K. Saiki
Speaker, House of Representatives
Thirty-First State Legislature
Regular Session of 2021
State of Hawaii

Sir:

Your Committee on Consumer Protection & Commerce, to which
was referred S.B. No. 1202, S.D. 1, H.D. 1, entitled:

"A BILL FOR AN ACT RELATING TO TAXATION,"

begs leave to report as follows:

The purpose of this measure is to make various technical
amendments to the fuel tax law, liquor tax law, and cigarette tax
and tobacco tax law under the jurisdiction of the Department of
Taxation.

Your Committee received testimony in support of this measure
from the Department of Taxation. Your Committee received comments
on this measure from the Tax Foundation of Hawaii.

Your Committee finds that it is necessary to amend and repeal
various provisions of the fuel tax law, liquor tax law, and
cigarette tax and tobacco tax law, for the purposes of correcting
errors and references, clarifying language, or deleting obsolete
or unnecessary provisions. This measure adds clarity to the law
and allows for more effective administration of these laws by the
Department of Taxation.

2021-2753 SB1202 HD2 HSCR HMSO



Your Committee has amended this measure by:

- (1) Changing the effective date to January 1, 2050, to encourage further discussion; and
- (2) Making technical, nonsubstantive amendments for the purposes of clarity, consistency, and style.

As affirmed by the record of votes of the members of your Committee on Consumer Protection & Commerce that is attached to this report, your Committee is in accord with the intent and purpose of S.B. No. 1202, S.D. 1, H.D. 1, as amended herein, and recommends that it be referred to your Committee on Finance in the form attached hereto as S.B. No. 1202, S.D. 1, H.D. 2.

Respectfully submitted on
behalf of the members of the
Committee on Consumer
Protection & Commerce,



AARON LING JOHANSON, Chair



