

STAND. COM. REP. NO. **292**

Honolulu, Hawaii

FEB 17 2021

RE: S.B. No. 1202
S.D. 1

Honorable Ronald D. Kouchi
President of the Senate
Thirty-First State Legislature
Regular Session of 2021
State of Hawaii

Sir:

Your Committee on Ways and Means, to which was referred S.B. No. 1202 entitled:

"A BILL FOR AN ACT RELATING TO TAXATION,"

begs leave to report as follows:

The purpose and intent of this measure is to make various technical amendments to chapters within the Hawaii Revised Statutes relating to fuel taxes, liquor taxes, and cigarette and tobacco taxes.

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 recognizes that the Department of Taxation recently completed a review of the Hawaii Revised Statutes chapters that are being amended by this measure. Your Committee believes that the proposed amendments will add clarity to certain state tax laws and allow for more effective administration of those laws.



Your Committee has amended this measure by:

- (1) Inserting an amendment to section 245-9, Hawaii Revised Statutes, that repeals a cross-reference to section 245-31, Hawaii Revised Statutes, which is being repealed by the measure;
- (2) Inserting a savings clause to clarify that the measure does not affect rights and duties that matured, penalties that were incurred, and proceedings that were begun before its effective date;
- (3) Changing the effective date to July 1, 2021; and
- (4) Making technical nonsubstantive changes for purposes of clarity, consistency, and style.

As affirmed by the record of votes of the members of your Committee on Ways and Means that is attached to this report, your Committee is in accord with the intent and purpose of S.B. No. 1202, as amended herein, and recommends that it pass Second Reading in the form attached hereto as S.B. No. 1202, S.D. 1, and be placed on the calendar for Third Reading.

Respectfully submitted on
behalf of the members of the
Committee on Ways and Means,



DONOVAN M. DELA CRUZ, Chair



The Senate
Thirty-First Legislature
State of Hawai'i

Record of Votes
Committee on Ways and Means
WAM

Bill / Resolution No.:*	Committee Referral:	Date:
SB 1202	WAM	2/10/21

The Committee is reconsidering its previous decision on this measure.
If so, then the previous decision was to: _____

The Recommendation is:

Pass, unamended 2312 Pass, with amendments 2311 Hold 2310 Recommit 2313

Members	Aye	Aye (WR)	Nay	Excused
DELA CRUZ, Donovan M. (C)	X			
KEITH-AGARAN, Gilbert S.C. (VC)	X			
ENGLISH, J. Kalani	X			
INOUYE, Lorraine R.	X			
KANUHA, Dru Mamo	X			
KIDANI, Michelle N.	X			
MORIWAKI, Sharon Y.	X			
SHIMABUKURO, Maile S.L.				X
TANIGUCHI, Brian T.	X			
WAKAI, Glenn	X			
FEVELLA, Kurt	X			
TOTAL	10			1

Recommendation: Adopted Not Adopted

Chair's or Designee's Signature:



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*Only one measure per Record of Votes