STAND. COM. REP. NO. 581

Honolulu, Hawaii

FEB 2 2 2021

RE: S.B. No. 1203 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. 1203 entitled:

"A BILL FOR AN ACT RELATING TO TITLE 14, HAWAII REVISED STATUTES,"

begs leave to report as follows:

The purpose and intent of this measure is to make amendments to title 14, Hawaii Revised Statutes, to simplify and streamline administration of the State's tax laws.

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 this measure makes nonsubstantive, technical amendments for purposes of correcting errors, clarifying language, or deleting obsolete or unnecessary provisions.

Your Committee has amended this measure by:

(1) Changing the text of section 235-23.5(a)(1), Hawaii Revised Statutes, to correspond to the printed version of the Hawaii Revised Statutes;

- (2) Inserting a new part to amend section 235-45, Hawaii Revised Statutes, and repeal section 257-10, Hawaii Revised Statutes, to delete cross-references to sections of the Hawaii Revised Statutes that are repealed by the measure; and
- (3) Making technical nonsubstantive changes for the 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. 1203, as amended herein, and recommends that it pass Second Reading in the form attached hereto as S.B. No. 1203, 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,



The Senate Thirty-First Legislature State of Hawaiʻi

Record of Votes Committee on Ways and Means WAM

Bill / Resolution No.:*	Committee Referral:		Da	Date:	
SB 1203	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 Pass, with amendments Hold Recommit 2312 2311 2310 2313					
Members		Aye	Aye (WR)	Nay	Excused
DELA CRUZ, Donovan M. (C)		Χ			
KEITH-AGARAN, Gilbert S.C. (VC)		X			
ENGLISH, J. Kalani		X			
INOUYE, Lorraine R.		X			
KANUHA, Dru Mamo		X		<u> </u>	
KIDANI, Michelle N.		X			
MORIWAKI, Sharon Y.		Χ			
SHIMABUKURO, Maile S.L.					X
TANIGUCHI, Brian T.		Х			
WAKAI, Glenn		X			
FEVELLA, Kurt		×	<u> </u>		
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TOTAL		10			ŧ_
Recommendation: Adopted Not Adopted					
Chair's or Designee's Signature:					
Distribution: Original Yellow Pink Goldenrod File with Committee Report Clerk's Office Drafting Agency Committee File Copy					

*Only one measure per Record of Votes