STAND. COM. REP. NO. 1023

Honolulu, Hawaii

MAR 19 ' 2021

RE: S.B. No. 1204 ·

> S.D. 2 H.D. 1

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

Sir:

Your Committee on Economic Development, to which was referred S.B. No. 1204, S.D. 2, entitled:

"A BILL FOR AN ACT RELATING TO TAX APPEALS,"

begs leave to report as follows:

The purpose of this measure is to:

- (1) Replace the four District Taxation Boards of Review with a single statewide Taxation Board of Review consisting of ten members to be appointed by the Governor; and
- (2) Authorize taxpayers and others appearing before the Taxation Board of Review to participate using costefficient means such as teleconferencing.

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 existing laws regarding the Boards of Review for each taxation district have resulted in overwhelming challenges in the taxation appeals process. This measure replaces the four district boards with a single, statewide Taxation Board of Review, which will improve efficiency in tax administration and

2021-2491 SB1204 HD1 HSCR HMSO ensure Hawaii taxpayers are able to have their tax appeals decided expeditiously.

Your Committee has amended this measure by 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 Economic Development that is attached to this report, your Committee is in accord with the intent and purpose of S.B. No. 1204, S.D. 2, as amended herein, and recommends that it pass Second Reading in the form attached hereto as S.B. No. 1204, S.D. 2, H.D. 1, and be referred to your Committee on Judiciary & Hawaiian Affairs.

Respectfully submitted on behalf of the members of the Committee on Economic Development,

SEAN QUINLAN, Chair



Record of Votes of the Committee on Economic Development

Bill/Resolution No.: SB 1204 SD2	Committee Referral: ECD, JHA, F	Date	Date: 6/17/2021	
☐ The committee is reconsidering its previous decision on the measure.				
The recommendation is to: Pass, unamended (as is) Pass, with amendments (HD) Hold Pass short form bill with HD to recommit for future public hearing (recommit)				
ECD Members	Ayes	Ayes (WR)	Nays	Excused
1. QUINLAN, Sean (C)	J			
		RESTRICT OF THE PARTY OF THE PA		
2. HOLT, Daniel (VC)				
3. BELATTI, Della Au				J
	BERGE RIPERIN	hens lates		
4. KOBAYASHI, Dale T.				
5. ONISHI, Richard H.K.	√			
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6. SAYAMA, Jackson D.	✓			
			COLORED TO SERVICE	
7. TAKAYAMA, Gregg		TO SERVICE DE L'ANDRE		
8. OKIMOTO, Val		Maria Residentia	WHEN SHEET MEETING	Manufacture lives
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TOTAL (8)		D	U	
The recommendation is: Adopted If joint referral, did not support recommendation.				
Vice Chair's or designee's signature:				
Distribution: Original (White) – Committee Duplicate (Yellow) – Chief Clerk's Office Duplicate (Pink) – HMSO				
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