STAND. COM. REP. NO. 972

Honolulu, Hawaii

MAR 0 5 2021

RE: S.B. No. 1204 S.D. 2

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

Sir:

Your Committees on Ways and Means and Judiciary, to which was referred S.B. No. 1204, S.D. 1, entitled:

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

beg leave to report as follows:

The purpose and intent of this measure is to replace the taxation district boards of review with a single statewide Taxation Board of Review consisting of ten members appointed by the Governor.

Your Committees received written comments in support of this measure from the Department of Taxation.

Your Committees received written comments on this measure from the Office of Information Practices and Tax Foundation of Hawaii.

Your Committees anticipate that a single statewide Taxation Board of Review will be able to attain regular and consistent quorum and attract individuals who are qualified and willing to serve as members.

Your Committees have amended this measure by:

(1) Clarifying that the Governor may appoint an acting member to the Taxation Board of Review without regard to

section 26-34, Hawaii Revised Statutes, which generally requires the advice and consent of the Senate for the appointment of any member to a board; and

(2) Making technical nonsubstantive amendments for purposes of clarity, consistency, and style.

As affirmed by the records of votes of the members of your Committees on Ways and Means and Judiciary that are attached to this report, your Committees are in accord with the intent and purpose of S.B. No. 1204, S.D. 1, as amended herein, and recommend that it pass Third Reading in the form attached hereto as S.B. No. 1204, S.D. 2.

behalf of the members of the Committees on Ways and Means and Judiciary,

Respectfully submitted on

DONOVAN M. DELA CRUZ, Ch

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KARL RHOADS, Chair

The Senate Thirty-First Legislature State of Hawai'i

Record of Votes Committee on Ways and Means WAM

Bill / Resolution No.:*	Committee Referral:		Dat	Date:				
SB 1204, SD 1	GVO, WAM/JDC			3/3/21				
The Committee is reconsidering its previous decision on this measure.								
If so, then the previous decision was to:								
The Recommendation is:								
Pass, unamended X Pass, with amendments Hold Recommit 2312 2311 2310 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	<u> </u>	-				
KIDANI, Michelle N.		X						
MORIWAKI, Sharon Y.		X						
SHIMABUKURO, Maile S.L.		X						
TANIGUCHI, Brian T.		X						
WAKAI, Glenn		X						
FEVELLA, Kurt		X						
		-						
TOTAL		11						
Recommendation: Adopted Not Adopted								
Chair's or Designee's Signature:								
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Distribution: Original Yellow Pink Goldenrod File with Committee Report Clerk's Office Drafting Agency Committee File Copy								

*Only one measure per Record of Votes

The Senate Thirty-First Legislature State of Hawai'i

Record of Votes Committee on Judiciary JDC

Bill / Resolution No.:*	Committee Referral:			Date:					
SB 1204 SD1	GW, WA	M/JOC	C	03/03/2021					
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				
RHOADS, Karl (C)		I		T					
KEOHOKALOLE, Jarrett (VC)		/							
ACASIO, Laura	/								
GABBARD, Mike		✓							
KIM, Donna Mercado		✓							
LEE, Chris		√							
FEVELLA, Kurt		✓	<u> </u>						
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TOTAL		7	0	0	0				
Recommendation: Adopted Not Adopted									
Chair's or Designee's Signature:									
Distribution: Original File with Committee R	Yellow port Clerk's Office		Pink Drafting Agend						

^{*}Only one measure per Record of Votes