

Honolulu, Hawaii MAR 04 , 2022

RE: H.B. No. 2179 H.D. 1

Honorable Scott K. Saiki Speaker, House of Representatives Thirty-First State Legislature Regular Session of 2022 State of Hawaii

Sir:

Your Committee on Finance, to which was referred H.B. No. 2179 entitled:

"A BILL FOR AN ACT RELATING TO COLLECTION OF DELINQUENT TAXES,"

begs leave to report as follows:

The purpose of this measure is to authorize the Director of Taxation, under certain circumstances, to apply to the circuit court to convert certain tax liens into enforceable civil judgments.

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

Your Committee has amended this measure by:

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



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As affirmed by the record of votes of the members of your Committee on Finance that is attached to this report, your Committee is in accord with the intent and purpose of H.B. No. 2179, as amended herein, and recommends that it pass Third Reading in the form attached hereto as H.B. No. 2179, H.D. 1.

> Respectfully submitted on behalf of the members of the Committee on Finance,

SYLVIA LUKE, Chair

2022-1943 HB2179 HD1 HSCR HMSO

State of Hawaii House of Representatives The Thirty-first Legislature

HSCR 994-22

## **Record of Votes of the Committee on Finance**

| Bill/Resolution No.:ComHB 2179EC  | mittee Referral:<br>D, JHA , FIN | Date:     | 28.22    |                                       |
|---|----------------------------------|-----------|----------|---------------------------------------|
| 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) |                                  |           |          |                                       |
| FIN Members   | Ayes                             | Ayes (WR) | Nays     | Excused                               |
| 1. LUKE, Sylvia (C)   | /                                |           |          |                                       |
| 2. YAMASHITA, Kyle T. (VC)  |                                  |           |          |                                       |
| 3. BRANCO, Patrick Pihana   |                                  |           |          |                                       |
| 4. ELI, Stacelynn K.M.  | /                                |           |          |                                       |
| 5. HOLT, Daniel   |                                  |           |          |                                       |
| 6. ILAGAN, Greggor  |                                  |           |          |                                       |
| 7. KOBAYASHI, Bertrand  |                                  |           |          |                                       |
| 8. MARTEN, Lisa   |                                  |           |          |                                       |
| 9. NISHIMOTO, Scott Y.  |                                  |           |          |                                       |
| 10. PERRUSO, Amy A.   |                                  |           |          |                                       |
| 11. SAYAMA, Jackson D.  |                                  |           |          |                                       |
| 12. TAM, Adrian K.  |                                  |           |          |                                       |
| 13. TODD, Chris   |                                  |           |          | · · · · · · · · · · · · · · · · · · · |
| 14. WILDBERGER, Tina  |                                  |           |          |                                       |
| 15. McDERMOTT, Bob  |                                  |           |          |                                       |
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|   | X                                |           |          |                                       |
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| TOTAL (15)  | 13                               |           |          |                                       |
| The recommendation is:  Adopted  Not Adopted    If joint referral,  |                                  |           |          |                                       |
| Vice Chair's or designee's signature:   |                                  |           |          |                                       |
| Distribution: Original (White) - Committee Duplicate (Yellow) - Chief Clerk's Office Duplicate (Pink) - HMSO  |                                  |           |          |                                       |