

STAND. COM. REP. NO. 3895

Honolulu, Hawaii

APR 08 2022

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

Honorable Ronald D. Kouchi
President of the Senate
Thirty-First State Legislature
Regular Session of 2022
State of Hawaii

Sir:

Your Committees on Judiciary and Ways and Means, to which was referred H.B. No. 2179, H.D. 1, entitled:

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

beg leave to report as follows:

The purpose and intent 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 Committees received testimony in support of this measure from the Department of Taxation. Your Committees received testimony in opposition to this measure from one individual. Your Committees received comments on this measure from the Tax Foundation of Hawaii.

Your Committees find that there are several current delinquent tax cases that are essentially uncollectible despite the existence of tax liens. When a delinquent taxpayer deliberately ignores the Department of Taxation's communications and the lien remains uncontested, the collection process cannot move forward. This measure will lead to increased tax compliance by authorizing the Director of Taxation to apply to the circuit



court to convert certain tax liens into enforceable civil judgments.

Your Committees have amended this measure by making it effective upon its approval.

As affirmed by the records of votes of the members of your Committees on Judiciary and Ways and Means that are attached to this report, your Committees are in accord with the intent and purpose of H.B. No. 2179, H.D. 1, as amended herein, and recommend that it pass Second Reading in the form attached hereto as H.B. No. 2179, H.D. 1, S.D. 1, and be placed on the calendar for Third Reading.

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



DONOVAN M. DELA CRUZ, Chair

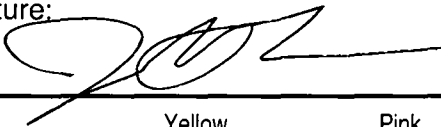


KARL RHOADS, Chair



The Senate
Thirty-First Legislature
State of Hawai'i

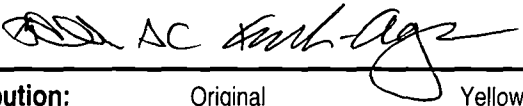
**Record of Votes
Committee on Judiciary
JDC**

Bill / Resolution No.:* HB 2179, HD1	Committee Referral: JDC/WAM	Date: 04-05-22		
<input type="checkbox"/> The Committee is reconsidering its previous decision on this measure. If so, then the previous decision was to: _____				
The Recommendation is: <input type="checkbox"/> Pass, unamended 2312 <input checked="" type="checkbox"/> Pass, with amendments 2311 <input type="checkbox"/> Hold 2310 <input type="checkbox"/> Recommit 2313				
Members	Aye	Aye (WR)	Nay	Excused
RHOADS, Karl (C)	/			
KEOHOKALOLE, Jarrett (VC)	/			
ACASIO, Laura	/			
GABBARD, Mike	/			
KIM, Donna Mercado	/			
LEE, Chris	/			
FEVELLA, Kurt	/			
TOTAL	7	-	-	-
Recommendation: <input checked="" type="checkbox"/> Adopted <input type="checkbox"/> 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

The Senate
 Thirty-First Legislature
 State of Hawai'i

Record of Votes
Committee on Ways and Means
WAM

Bill / Resolution No.:* HB 2179, HD1	Committee Referral: JDC / WAM	Date: 4/5/22		
<input type="checkbox"/> The Committee is reconsidering its previous decision on this measure. If so, then the previous decision was to: _____				
The Recommendation is: <input type="checkbox"/> Pass, unamended 2312 <input checked="" type="checkbox"/> Pass, with amendments 2311 <input type="checkbox"/> Hold 2310 <input type="checkbox"/> Recommit 2313				
Members	Aye	Aye (WR)	Nay	Excused
DELA CRUZ, Donovan M. (C)	X			
KEITH-AGARAN, Gilbert S.C. (VC)	X			
INOUE, Lorraine R.	X			
KANUHA, Dru Mamo				X
KIDANI, Michelle N.				X
MISALUCHA, Bennette E.	X			
MORIWAKI, Sharon Y.				X
SHIMABUKURO, Maile S.L.	X			
TANIGUCHI, Brian T.	X			
WAKAI, Glenn	X			
FEVELLA, Kurt	X			
TOTAL	8			3
Recommendation: <input checked="" type="checkbox"/> Adopted <input type="checkbox"/> 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				

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