

Honolulu, Hawaii

APR 08 , 2022

RE: S.B. No. 2378
S.D. 1
H.D. 2

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 S.B. No. 2378, S.D. 1, H.D. 2, entitled:

"A BILL FOR AN ACT RELATING TO THE TAXATION BOARD OF REVIEW,"

begs leave to report as follows:

The purpose of this measure is to make various amendments related to the Taxation Board of Review, including:

- (1) Reducing the membership from ten volunteer members to three full-time, salaried members, with at least two members required for quorum;
- (2) Authorizing members to validate the Board's actions with a concurrence of the majority;
- (3) Establishing a compensation schedule for board members with compensation based on a percentage of the Director of Taxation's salary;
- (4) Clarifying that Board meetings are contested case hearings and specifying notice requirements;
- (5) Clarifying the legal and evidentiary framework the Board must use in reaching its decisions; and



(6) Appropriating funds for Board members and staff.

Your Committee received comments on this measure from the Department of Budget and Finance, Department of Taxation, and Tax Foundation of Hawaii.

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 S.B. No. 2378, S.D. 1, H.D. 2, and recommends that it pass Third Reading.

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



SYLVIA LUKE, Chair



