

Honolulu, Hawaii

APR 29 2022

RE: S.B. No. 2379  
S.D. 2  
H.D. 2  
C.D. 1

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

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

Sirs:

Your Committee on Conference on the disagreeing vote of the Senate to the amendments proposed by the House of Representatives in S.B. No. 2379, S.D. 2, H.D. 2, entitled:

"A BILL FOR AN ACT RELATING TO THE SPECIAL ENFORCEMENT SECTION,"

having met, and after full and free discussion, has agreed to recommend and does recommend to the respective Houses the final passage of this bill in an amended form.

The purpose of this measure is to authorize the Special Enforcement Section of the Department of Taxation to:

- (1) Examine any sector of the State's economy;
- (2) Initiate civil investigations to ensure proper payment of all taxes due;
- (3) Use enforcement and education to deter and prevent non-compliance with state taxation laws; and



- (4) Refer and recommend cases or examinations of segments of the economy to Department of Taxation auditors.

Your Committee on Conference finds that the duties of the Special Enforcement Section need to be updated to reflect current policies and practices of the Department of Taxation. Accordingly, this measure promotes the Department of Taxation's efforts to ensure compliance with tax law by expanding the Special Enforcement Section's purview to authorize examination of all sectors of the economy and by codifying additional responsibilities of the division.


Your Committee on Conference has amended this measure by making it effective upon its approval.


As affirmed by the record of votes of the managers of your Committee on Conference that is attached to this report, your Committee on Conference is in accord with the intent and purpose of S.B. No. 2379, S.D. 2, H.D. 2, as amended herein, and recommends that it pass Final Reading in the form attached hereto as S.B. No. 2379, S.D. 2, H.D. 2, C.D. 1.

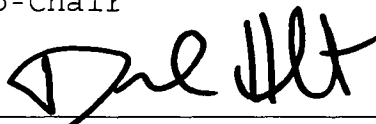
Respectfully submitted on behalf of the managers:

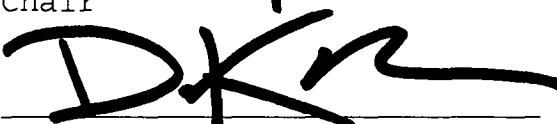
ON THE PART OF THE HOUSE

ON THE PART OF THE SENATE

  
SEAN QUINLAN  
Co-Chair

  
SHARON MORIWAKE  
Chair

  
DANIEL HOLT  
Co-Chair

  
DRU KANUHA  
Co-Chair

  
KARL RHOADS  
Co-Chair



Hawai'i State Legislature

CCR 190-22

Record of Votes of a  
Conference Committee

Bill / Concurrent Resolution No.: <b>SB 2379, SD 2, HD 2</b>	Date/Time: <b>4/29/22 11:00am</b>
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The recommendation of the House and Senate managers is to pass with amendments (CD).

The Committee is reconsidering its previous decision.

<input type="checkbox"/> The recommendation of the Senate Manager(s) is to AGREE to the House amendments made to the Senate Measure	<input type="checkbox"/> The recommendation of the House Manager(s) is to AGREE to the Senate amendments made to the House Measure.
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Senate Managers	A	WR	N	E	House Managers	A	WR	N	E
MORIWAKI, Sharon Y., Chr.	X				QUINLAN, Sean, Co-Chr.	X			
KANUHA, Dru Mamo, Co-Chr.	X				HOLT, Daniel, Co-Chr.	X			
RHOADS, Karl, Co-Chr.	X				KOBAYASHI, Dale T.	X			
FEVELLA, Kurt	X				OKIMOTO, Val	X			
<b>TOTAL</b>	<b>4</b>				<b>TOTAL</b>	<b>4</b>			

A = Aye      WR = Aye with Reservations      N = Nay      E = Excused

Senate Recommendation is: <input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted	House Recommendation is: <input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted
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Senate Lead Chair's or Designee's Signature: 	House Lead Chair's or Designee's Signature: 
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**Distribution:**      **Original**      **Yellow**      **Pink**      **Goldenrod**  
*File with Conference Committee Report      House Clerk's Office      Senate Clerk's Office      Drafting Agency*