STAND. COM. REP. NO. 2004 -22

Honolulu, Hawaii

APR 08, 2022

RE: S.B. No. 2379

S.D. 2 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. 2379, S.D. 2, H.D. 1, entitled:

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

begs leave to report as follows:

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.

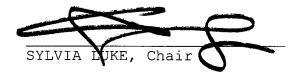
Your Committee received testimony in support of this measure from the Department of Taxation. Your Committee received testimony in opposition to this measure from one individual. Your

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.

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. 2379, S.D. 2, H.D. 1, as amended herein, and recommends that it pass Third Reading in the form attached hereto as S.B. No. 2379, S.D. 2, H.D. 2.

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



State of Hawaii House of Representatives The Thirty-first Legislature



Record of Votes of the Committee on Finance

SB 2319 SD2 HDI ECD	e Referral:	Date	4-6-8	12
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)	1	,		
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.				A Company of the Comp
12. TAM, Adrian K.				
13. TODD, Chris				
14. WILDBERGER, Tina				
15. McDERMOTT, Bob		-		
TOTAL (15)	14			1
The recommendation is: Adopted If joint referral, did not support recommendation. Committee acronym(s)				
Vice Chair's or designee's signature:				
Distribution: Original (White) – Committee Duplicate (Yellow) – Chief Clerk's Office Duplicate (Pink) – HMSO				