

STAND. COM. REP. NO. 3098

Honolulu, Hawaii

MAR 04 2022

RE: S.B. No. 3143

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

Sir:

Your Committee on Ways and Means, to which was referred S.B. No. 3143 entitled:

"A BILL FOR AN ACT RELATING TO CONFORMITY TO THE INTERNAL REVENUE CODE,"

begs leave to report as follows:

The purpose and intent of this measure is to conform state income tax law and estate and generation-skipping transfer tax law to the Internal Revenue Code of 1986, as amended as of December 31, 2021.

Your Committee received written comments in support of this measure from the Department of Taxation.

Your Committee received written comments in opposition to this measure from one individual.

Your Committee received written comments on this measure from the Tax Foundation of Hawaii.


Your Committee recognizes that this gubernatorial administration measure serves as legislation to comply with sections 235-2.5(c) and 236E-4(c), Hawaii Revised Statutes, which require the Department of Taxation to submit to the Legislature for each Regular Session legislation to adopt the Internal Revenue Code as it exists on the December 31 preceding the Regular Session, to conform relevant state tax laws to those changes made



to the federal Internal Revenue Code during the past year, to the extent that those changes are appropriate for the State.

As affirmed by the record of votes of the members of your Committee on Ways and Means that is attached to this report, your Committee is in accord with the intent and purpose of S.B. No. 3143 and recommends that it pass Third Reading.

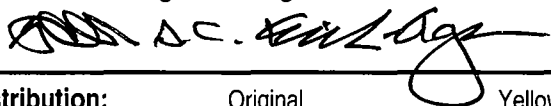
Respectfully submitted on  
behalf of the members of the  
Committee on Ways and Means,

  
DONOVAN M. DELA CRUZ, Chair



The Senate  
Thirty-First Legislature  
State of Hawai'i

**Record of Votes**  
**Committee on Ways and Means**  
**WAM**

Bill / Resolution No.:* <b>SB 3143</b>	Committee Referral: <b>JDC, WAM</b>	Date: <b>2/24/22</b>		
<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 checked="" type="checkbox"/> Pass, unamended 2312 <input 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			
<b>TOTAL</b>	<b>11</b>			
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