

THE SENATE  
THE THIRTY-FIRST LEGISLATURE  
REGULAR SESSION OF 2022

COMMITTEE ON JUDICIARY

Senator Karl Rhoads, Chair  
Senator Jarrett Keohokalole, Vice Chair

COMMITTEE ON WAYS AND MEANS

Senator Donovan M. Dela Cruz, Chair  
Senator Gilbert S.C. Keith-Agaran, Vice Chair

AMENDED NOTICE OF HEARING

DATE: Tuesday, April 5, 2022  
TIME: 10:00 am  
PLACE: Conference Room 046 **211** & Videoconference  
TIMESLOT: ~~JDC~~-WAM

**PHOTO ID REQUIRED FOR ENTRANCE TO THE STATE CAPITOL  
BUILDING HOURS: 7AM TO 5PM, MONDAY - FRIDAY**

Face masks are recommended while visiting the State Capitol and are required in all Senate conference rooms.  
Please refer to posted signage for guidance

These policies are subject to change and may be adjusted based on evolving COVID-19 guidelines.  
Please check the Legislature's website for updates [www.capitol.hawaii.gov](http://www.capitol.hawaii.gov).

*The Legislature is accepting written, videoconference, and in-person testimony at public hearings.*  
A live stream of all Senate Standing Committee meetings will be available on the [Senate YouTube Channel](#).

A M E N D E D A G E N D A

[HB 2177, HD2](#)

[\(HSCR834-22\)](#)

[Status &  
Testimony](#)

RELATING TO STATE TAX ADMINISTRATION.

Expands the department of taxation's authority to require electronic filings. Requires certain tax return preparers to file returns electronically. Repeals the authorization to require electronic funds transfer or electronic filing if the federal government required that person to file or pay electronically. Removes the timeliness requirement from the electronic funds transfer penalty. Removes the authority of the department of taxation to charge for certified copies of tax clearances. Clarifies tax clearances for liquor license holders. Increases the aggregate cap on late filing penalties. Adds an additional penalty category for late filing of certain informational returns where no tax is due. Clarifies the interest calculations for taxes paid pending appeal. Provides that a partnership, estate, or trust is liable for the required withholding from a nonresident taxpayer's distributive share of income. Effective 1/1/2050. (HD2)

JDC/WAM

Authorizes the director of taxation to apply to the circuit court to convert certain tax liens into enforceable civil judgments.  
Effective 7/1/2050. (HD1)

Decision Making to follow, if time permits.

All testimony received by the Hawai'i Senate is posted on the Hawai'i Legislature's website, which is accessible to the public. Please do not include private information that you do not want disclosed to the public.

Please go to the Legislature's website, [www.capitol.hawaii.gov](http://www.capitol.hawaii.gov), to submit **written testimony** at least 24 hours prior to the hearing. Create a free account on the website, or sign in to an existing account, then click on the "Testimony" icon on the home page to get started. While submitting your written testimony, you will be prompted to indicate if you would also like to testify at the hearing in-person or remotely via videoconference.

Please note the following:

- The number of oral testifiers and/or time allotted to each testifier may be limited by the Chair when necessary to adhere to the committee hearing schedule. We may not be able to accommodate everyone who requests to testify orally.
- Testifiers for this hearing will be limited to **2 minutes** each.

If you wish to **testify via videoconference** during the hearing, please review the detailed step-by-step instructions for testimony procedures before you submit your written testimony. Here's a direct link to the instructions: <https://capitol.hawaii.gov/docs/testimonyinstructions2022.pdf>

For general help navigating the committee hearing process, please contact the Public Access Room at (808) 587-0478 or [par@capitol.hawaii.gov](mailto:par@capitol.hawaii.gov). You can also visit their website at <https://lrb.hawaii.gov/par/>.

For special assistance: The cable TV broadcast and/or live stream of this meeting will include closed captioning. If you require other auxiliary aids or services to participate in the public hearing process (i.e., interpretive services (oral or written) or ASL interpreter), or are unable to submit testimony via the website due to a disability, please contact the committee at [JDCcommittee@capitol.hawaii.gov](mailto:JDCcommittee@capitol.hawaii.gov) at least 24 hours prior to the hearing.

For amended notices: Measures that have been deleted are stricken through and measures that have been added are underscored. If a measure is both underscored and stricken through, that measure has been deleted from the agenda.

FOR FURTHER INFORMATION, PLEASE CALL THE COMMITTEE CLERK AT (808) 587-7211.

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Senator Donovan M. Dela Cruz  
Chair

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Senator Karl Rhoads  
Chair