

STAND. COM. REP. NO. 742 -24

Honolulu, Hawaii

MAR 01 , 2024

RE: H.B. No. 2239  
H.D. 1

Honorable Scott K. Saiki  
Speaker, House of Representatives  
Thirty-Second State Legislature  
Regular Session of 2024  
State of Hawaii

Sir:

Your Committee on Finance, to which was referred H.B. No. 2239 entitled:

"A BILL FOR AN ACT RELATING TO NON-GENERAL FUNDS,"

begs leave to report as follows:

The purpose of this measure is to reclassify or abolish certain non-general funds of the Department of Budget and Finance.

Your Committee received testimony in support of this measure from the Department of Budget and Finance. Your Committee received comments on this measure from the Tax Foundation of Hawaii.

Your Committee finds that this measure is pursuant to the recommendations made by the Auditor in Auditor's Report No. 24-01. Your Committee also finds that various non-general funds from the various state departments have unencumbered balances that are substantially more than is required to fund the related programs associated with these funds.

Your Committee has amended this measure by:

- (1) Transferring to the general fund the excess balances of various non-general funds from various state departments and agencies;

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- (2) Changing the effective date to July 1, 3000, to encourage further discussion; and
- (3) Making technical, nonsubstantive amendments for the purposes of clarity, consistency, and style.

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 H.B. No. 2239, as amended herein, and recommends that it pass Second Reading in the form attached hereto as H.B. No. 2239, H.D. 1, and be placed on the calendar for Third Reading.

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



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KYLE T. YAMASHITA, Chair



