

Honolulu, Hawaii

APR 04, 2024

RE: S.B. No. 3176
S.D. 1
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 S.B. No. 3176, S.D. 1, H.D. 1, entitled:

"A BILL FOR AN ACT RELATING TO TAX ENFORCEMENT,"

begs leave to report as follows:

The purpose of this measure is to:

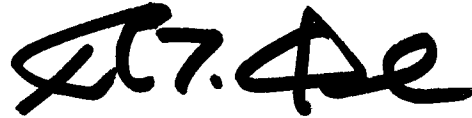
- (1) Provide deadlines for income, estate and generation-skipping transfer, and general excise taxpayers under audit to comply with demands to produce documents and evidence; and
- (2) Require the Tax Appeal Court to preclude documents or evidence not produced pursuant to a demand from being introduced in evidence in a tax appeal or action unless the failure was due to reasonable cause.

Your Committee received testimony in support of this measure from the Department of Taxation. Your Committee received testimony in opposition to this measure from the Council On State Taxation. Your Committee received comments on this measure from the Tax Foundation of Hawaii and CTIA.



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. 3176, S.D. 1, H.D. 1, and recommends that it pass Third Reading.

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



KYLE T. YAMASHITA, Chair



