

Honolulu, Hawaii

**MAR 01**, 2024

RE: H.B. No. 2238  
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. 2238 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 certain non-general funds of the Department of Accounting and General Services.

Your Committee received testimony in opposition to this measure from one individual. Your Committee received comments on this measure from the Department of the Attorney General; Department of Accounting and General Services; and Tax Foundation of Hawaii.

Your Committee finds that this measure is pursuant to the recommendations made by the Auditor in Auditor's Report No. 23-17. 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;
- (2) Removing the reclassification of the Washington Place Trust Fund as a special fund;
- (3) Changing the effective date to July 1, 3000, to encourage further discussion; and
- (4) 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. 2238, as amended herein, and recommends that it pass Second Reading in the form attached hereto as H.B. No. 2238, 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



