

Honolulu, Hawaii

, 2024

FEB 13

RE: H.B. No. 2488

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 Judiciary & Hawaiian Affairs, to which was referred H.B. No. 2488 entitled:

"A BILL FOR AN ACT RELATING TO THE TAXATION BOARD OF REVIEW,"

begs leave to report as follows:

The purpose of this measure is to amend the minimum qualifications for the Chairperson of the Taxation Board of Review.

Your Committee received testimony in support of this measure from the Department of Taxation. Your Committee received testimony in opposition to this measure from one individual. Your Committee received comments on this measure from the Tax Foundation of Hawaii.

Your Committee finds that the current licensing requirements to serve as Chairperson of the Taxation Board of Review do not necessarily reflect whether a person has the knowledge or experience to serve as the Chairperson. The current requirements have also proven an obstacle to attracting candidates who would otherwise have the knowledge or experience to serve as the Chairperson. Attorneys or accounting professionals who have retired from their profession or who have been employed in positions that have not required them to maintain an active



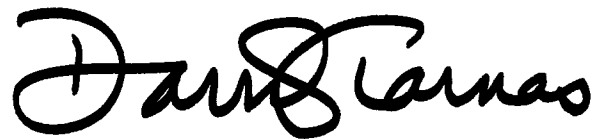
license would not be able to qualify to serve as the Chairperson under existing law. This measure will allow an attorney or accounting professional with experience in state taxes to serve as the Chairperson to ensure that the Chairperson has experience in state taxes and allow a wider pool of potential candidates to apply for the position.

Your Committee has amended this measure by:

- (1) Changing the effective date to July 1, 3000, to encourage further discussion; and
- (2) 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 Judiciary & Hawaiian Affairs that is attached to this report, your Committee is in accord with the intent and purpose of H.B. No. 2488, as amended herein, and recommends that it pass Second Reading in the form attached hereto as H.B. No. 2488, H.D. 1, and be referred to your Committee on Finance.

Respectfully submitted on
behalf of the members of the
Committee on Judiciary &
Hawaiian Affairs,



DAVID A. TARNAS, Chair



Record of Votes of the Committee on Judiciary & Hawaiian Affairs

Bill/Resolution No.: HB2488	Committee Referral: JHA, FIN	Date: 2-6-24		
<input type="checkbox"/> The committee is reconsidering its previous decision on the measure.				
The recommendation is to: <input type="checkbox"/> Pass, unamended (as is) <input checked="" type="checkbox"/> Pass, with amendments (HD) <input type="checkbox"/> Hold <input type="checkbox"/> Pass short form bill with HD to recommit for future public hearing (recommit)				
JHA Members	Ayes	Ayes (WR)	Nays	Excused
1. TARNAS, David A. (C)	/			
2. TAKAYAMA, Gregg (VC)	/			
3. EVSLIN, Luke A.	/			
4. GANADEN, Sonny	/			
5. HOLT, Daniel				/
6. ICHIYAMA, Linda	/			
7. ILAGAN, Greggor	/			
8. KONG, Sam Satoru	/			
9. MIYAKE, Tyson K.	/			
10. SOUZA, Kanani	/			
TOTAL (10)	9	-	-	1
The recommendation is: <input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted If joint referral, _____ did not support recommendation. <div style="margin-left: 150px;">committee acronym(s)</div>				
Vice Chair's or designee's signature: <u><i>Greggor Ilagan</i></u>				
Distribution: Original (White) – Committee Duplicate (Yellow) – Chief Clerk's Office Duplicate (Pink) – HMSO				