

Honolulu, Hawaii

APR 25 2025

RE: S.B. No. 1469
S.D. 2
H.D. 2
C.D. 1

Honorable Ronald D. Kouchi
President of the Senate
Thirty-Third State Legislature
Regular Session of 2025
State of Hawaii

Honorable Nadine K. Nakamura
Speaker, House of Representatives
Thirty-Third State Legislature
Regular Session of 2025
State of Hawaii

Sir and Madam:

Your Committee on Conference on the disagreeing vote of the Senate to the amendments proposed by the House of Representatives in S.B. No. 1469, S.D. 2, H.D. 2, entitled:

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

having met, and after full and free discussion, has agreed to recommend and does recommend to the respective Houses the final passage of this bill in an amended form.

The purpose of this measure is to suspend the statute of limitations on collections of income tax, general excise tax, transient accommodations tax; use tax; fuel tax; conveyance tax; and rental motor vehicle, tour vehicle, and car-sharing vehicle surcharge tax during the period an assessment is pending on appeal before the Taxation Board of Review or Tax Appeal Court.

Your Committee on Conference finds that due to a backlog of cases pending in the Taxation Board of Review and Tax Appeal Court, the fifteen-year statute of limitations on certain collection activities has expired or will soon expire for some assessments currently pending on appeal. Because taxpayers currently are not



required to pay an assessed tax to file a tax appeal with the Taxation Board of Review or Tax Appeal Court, and because collection activities are stayed during the pendency of those appeals, decisions and court judgments filed after the statute of limitations expires risk being uncollectible. This measure will extend the collection window during the time an appeal is pending to prevent taxpayers from "running out the clock" on collections by appealing their debts.

Your Committee on Conference has amended this measure by making it effective upon its approval.

As affirmed by the record of votes of the managers of your Committee on Conference that is attached to this report, your Committee on Conference is in accord with the intent and purpose of S.B. No. 1469, S.D. 2, H.D. 2, as amended herein, and recommends that it pass Final Reading in the form attached hereto as S.B. No. 1469, S.D. 2, H.D. 2, C.D. 1.

Respectfully submitted on behalf
of the managers:

ON THE PART OF THE HOUSE



DAVID A. TARNAS
Co-Chair

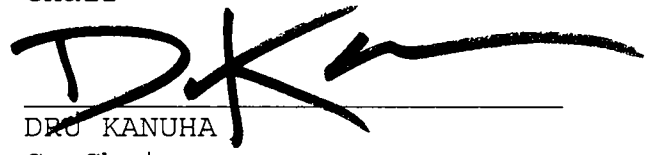


LISA KITAGAWA
Co-Chair

ON THE PART OF THE SENATE



KARL RHOADS
Chair



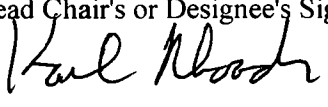

DR. KANUHA
Co-Chair



Hawai'i State Legislature

Record of Votes of a Conference Committee

CCR 123

Bill / Concurrent Resolution No.: SB 1469, SD 2, HD 2					Date/Time: 4/23/25 2:28 pm				
<input checked="" type="checkbox"/> The recommendation of the House and Senate managers is to pass with amendments (CD).									
<input type="checkbox"/> The Committee is reconsidering its previous decision.									
<input type="checkbox"/> The recommendation of the Senate Manager(s) is to AGREE to the House amendments made to the Senate Measure					<input type="checkbox"/> The recommendation of the House Manager(s) is to AGREE to the Senate amendments made to the House Measure.				
Senate Managers	A	WR	N	E	House Managers	A	WR	N	E
RHOADS, Karl, Chr.	✓				TARNAS, David A., Co-Chr.	✓			
KANUHA, Dru Mamo, Co-Chr.	✓				KITAGAWA, Lisa, Co-Chr.	✓			
AWA, Brenton				✓	SHIMIZU, Garner M.	✓			
TOTAL	2	0	0	1	TOTAL	3	0	0	0
A = Aye		WR = Aye with Reservations			N = Nay		E = Excused		
Senate Recommendation is:					House Recommendation is:				
<input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted					<input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted				
Senate Lead Chair's or Designee's Signature:					House Lead Chair's or Designee's Signature:				
									
<div style="display: flex; justify-content: space-between;"> <div> Distribution: Original <i>File with Conference Committee Report</i> </div> <div> Yellow <i>House Clerk's Office</i> </div> <div> Pink <i>Senate Clerk's Office</i> </div> <div> Goldenrod <i>Drafting Agency</i> </div> </div>									