

STAND. COM. REP. NO.

774

Honolulu, Hawaii

FEB 27 2025

RE: S.B. No. 1469
S.D. 2

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

Sir:

Your Committee on Ways and Means, to which was referred S.B. No. 1469, S.D. 1, entitled:

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

begs leave to report as follows:

The purpose and intent of this measure is to suspend the statute of limitations on the collection of taxes during any period in which an assessment is pending on appeal before the Taxation Board of Review or Tax Appeal Court.

Your Committee received written comments in support of this measure from the Department of Taxation.

Your Committee received written comments on this measure from the Tax Foundation of Hawaii.

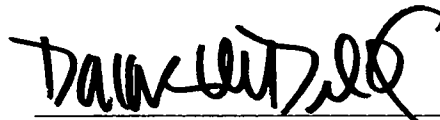
Your Committee recognizes that the fifteen-year statute of limitations on certain collection activities has expired or will soon expire for a number of assessments currently pending appeal before the Taxation Board of Review and Tax Appeal Court. Your Committee also recognizes that, because taxpayers are not required to pay an assessed tax to file an appeal with the Taxation Board of Review or Tax Appeal Court, there is risk that the taxes owed may become uncollectable when the statute of limitations expires. Your Committee finds that this measure provides an appropriate mechanism for averting this outcome in a number of these cases.



Your Committee has amended this measure by making a technical nonsubstantive change for the purpose of clarity, consistency, and style.

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

Respectfully submitted on
behalf of the members of the
Committee on Ways and Means,



DONOVAN M. DELA CRUZ, Chair



The Senate
Thirty-Third Legislature
State of Hawai'i

Record of Votes
Committee on Ways and Means
WAM

Bill / Resolution No.:* SB1469 SD1	Committee Referral: JDC, WAM	Date: 2-19-2025		
<input type="checkbox"/> The Committee is reconsidering its previous decision on this measure. If so, then the previous decision was to: _____				
The Recommendation is: <div style="display: flex; justify-content: space-between; align-items: flex-start;"> <div style="text-align: center;"><input type="checkbox"/> Pass, unamended 2312</div> <div style="text-align: center;"><input checked="" type="checkbox"/> Pass, with amendments 2311</div> <div style="text-align: center;"><input type="checkbox"/> Hold 2310</div> <div style="text-align: center;"><input type="checkbox"/> Recommit 2313</div> </div>				
Members	Aye	Aye (WR)	Nay	Excused
DELA CRUZ, Donovan M. (C)	X			
MORIWAKI, Sharon Y. (VC)	X			
AQUINO, Henry J.C.	X			
DECOITE, Lynn	X			
ELEFANTE, Brandon J.C.	X			
HASHIMOTO, Troy N.	X			
INOUE, Lorraine R.	X			
KANUHA, Dru Mamo	X			
KIDANI, Michelle N.	X			
KIM, Donna Mercado	X			
LEE, Chris	X			
WAKAI, Glenn	X			
FEVELLA, Kurt	X			
TOTAL	13	0	0	0
Recommendation: <input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted				
Chair's or Designee's Signature:				
<div style="display: flex; justify-content: space-between; font-size: small;"> <div>Distribution:</div> <div>Original</div> <div>Yellow</div> <div>Pink</div> <div>Goldenrod</div> </div> <div style="display: flex; justify-content: space-between; font-size: x-small;"> <div>File with Committee Report</div> <div>Clerk's Office</div> <div>Drafting Agency</div> <div>Committee File Copy</div> </div>				

*Only one measure per Record of Votes