

ACT 212

H.B. NO. 3

A Bill for an Act Relating to the Tax Review Commission.

Be It Enacted by the Legislature of the State of Hawaii:

SECTION 1. Section 232E-2, Hawaii Revised Statutes, is amended to read as follows:

“~~[[§232E-2]]~~ **Term.** [The] A commission shall be appointed on or before July 1, 1980, and a new commission shall be appointed on or before July 1 every five years thereafter[. It]; provided that if any vacancy occurs in the membership of a commission prior to the completion of its duties or dissolution, the governor shall appoint a replacement member in accordance with sections 232E-1 and 26-34. The commission shall meet from time to time as necessary to execute its duties. Upon completion of its duties, the commission shall dissolve.”

SECTION 2. Section 232E-3, Hawaii Revised Statutes, is amended to read as follows:

“~~[[§232E-3]]~~ **Duties.** The commission shall conduct a systematic review of the State’s tax structure, using such standards as equity and efficiency. [One hundred twenty] Thirty days prior to the convening of the second regular session of the legislature after the members of the commission have been appointed, the commission shall submit to the legislature an evaluation of the State’s tax structure and recommend revenue and tax policy[.], except that for the commission appointed on or before July 1, 1980, or the replacement commission intended to function prior to the appointment of a new commission on or before July 1, 1985, the commission shall submit the required evaluation and recommendations to the legislature thirty days prior to the convening of the regular session of 1985.”

SECTION 3. There is appropriated out of the general revenues of the State of Hawaii the sum of \$300,000, or so much thereof as may be necessary, to carry out the purposes of chapter 232E, Hawaii Revised Statutes, including the hiring of necessary staff. The sum appropriated shall be expended by the department of taxation. As of the close of business on December 31, 1984, the unexpended or unencumbered balance of the appropriation made by this Act shall lapse into the general fund.

SECTION 4. Statutory material to be repealed is bracketed. New material is underscored.

SECTION 5. This Act shall take effect upon its approval.

(Approved June 8, 1983)