

STAND. COM. REP. NO.

274

Honolulu, Hawaii

FEB 16 2011

RE: S.B. No. 734
S.D. 1

Honorable Shan S. Tsutsui
President of the Senate
Twenty-Sixth State Legislature
Regular Session of 2011
State of Hawaii

Sir:

Your Committee on Water, Land, and Housing, to which was referred S.B. No. 734 entitled:

"A BILL FOR AN ACT RELATING TO TAXATION,"

begs leave to report as follows:

The purpose and intent of this measure is to permit certain state taxpayers to designate a portion of their state income tax refunds to the Natural Area Reserve Fund, the Land Conservation Fund, and the Rental Housing Trust Fund.

Your Committee received testimony in support of this measure from the Department of Land and Natural Resources; Ocean Tourism Coalition; Hawai'i Association of REALTORS; The Nature Conservancy; and Conservation Council for Hawai'i. Your Committee received testimony in opposition to this measure from the Department of Taxation and the Tax Foundation of Hawaii.

Your Committee finds that this measure would provide taxpayers with the option to donate a portion of their state income tax refund to one of these programs without reducing the amount of tax going to other state programs. Your Committee further finds that the Natural Area Reserve Fund and the Land Conservation Fund have experienced reductions in state funding for the past two years, due to decreases in conveyance tax revenues, while the funds continue to support essential services. Your Committee also finds that the Rental Housing Trust Fund supports programs that provide rental housing opportunities, particularly for low-income households.

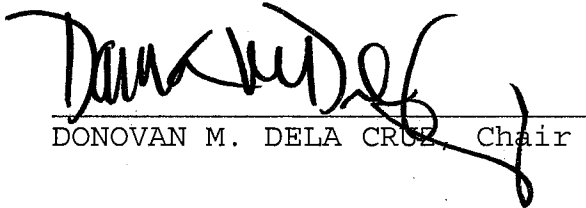
2011-1397 SSCR SMA.doc



Your Committee has amended this measure by making technical, nonsubstantive amendments for the purposes of clarity and consistency.

As affirmed by the record of votes of the members of your Committee on Water, Land, and Housing that is attached to this report, your Committee is in accord with the intent and purpose of S.B. No. 734, as amended herein, and recommends that it pass Second Reading in the form attached hereto as S.B. No. 734, S.D. 1, and be referred to the Committee on Ways and Means.

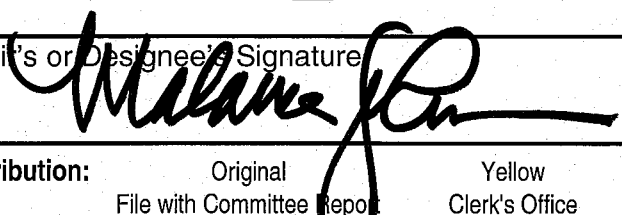
Respectfully submitted on
behalf of the members of the
Committee on Water, Land, and
Housing,


DONOVAN M. DELA CRUZ, Chair



The Senate
Twenty-Sixth Legislature
State of Hawai'i

Record of Votes
Committee on Water, Land, and Housing
WLH

Bill / Resolution No.:* SB 734	Committee Referral: WLH, WAM	Date: 2-10-11		
<input type="checkbox"/> The committee is reconsidering its previous decision on this measure. If so, then the previous decision was to: _____				
The Recommendation is:				
<input type="checkbox"/> Pass, unamended 2312	<input checked="" type="checkbox"/> Pass, with amendments 2311	<input type="checkbox"/> Hold 2310	<input type="checkbox"/> Recommit 2313	
Members	Aye	Aye (WR)	Nay	Excused
DELA CRUZ, Donovan M. (C)	✓			
SOLOMON, Malama (VC)	✓			
FUKUNAGA, Carol				✓
RYAN, Pohai	✓			
SHIMABUKURO, Maile	✓			
TOKUDA, Jill N.				✓
SLOM, Sam	✓			
TOTAL	5			2
Recommendation: <input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted				
Chair's or Designee's Signature 				
Distribution:	Original File with Committee Report	Yellow Clerk's Office	Pink Drafting Agency	Goldenrod Committee File Copy

*Only one measure per Record of Votes