

STAND. COM. REP. NO. 864

Honolulu, Hawaii

March 8, 2011

RE: H.B. No. 1300  
H.D. 2

Honorable Calvin K.Y. Say  
Speaker, House of Representatives  
Twenty-Sixth State Legislature  
Regular Session of 2011  
State of Hawaii

Sir:

Your Committee on Finance, to which was referred H.B. No. 1300, H.D. 1, entitled:

"A BILL FOR AN ACT RELATING TO TAXATION,"

begs leave to report as follows:

The purpose of this bill is to, among other things:

- (1) Require the Department of Taxation (DOTAX) to establish an electronic filing system by July 1, 2013, to allow taxpayers to file tax returns, applications, reports, and other documents by electronic, telephonic, or optical means, with no additional cost to the taxpayer for electronic filing;
- (2) Change the filing and payment of the general excise tax, from on or before the 20<sup>th</sup> of the calendar month to on or before the last day of the calendar month; and
- (3) Change the filing of the transient accommodations tax, use tax, fuel tax, liquor tax, cigarette tax and tobacco tax, rental motor vehicle and tour vehicle tax, and the conveyance tax, from on or before the twentieth of the calendar month to on or before the last day of the calendar month.

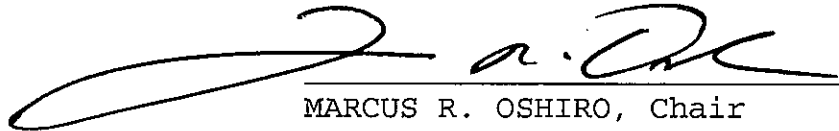


DOTAX, The Chamber of Commerce of Hawaii, The Hawaii Business League, Retail Merchants of Hawaii, and a concerned individual testified in support of this bill. The Tax Foundation of Hawaii submitted comments.

Your Committee has amended this bill by making technical, nonsubstantive amendments for clarity, consistency, and style.

As affirmed by the record of votes of the members of your Committee on Finance that is attached to this report, your Committee is in accord with the intent and purpose of H.B. No. 1300, H.D. 1, as amended herein, and recommends that it pass Third Reading in the form attached hereto as H.B. No. 1300, H.D. 2.

Respectfully submitted on  
behalf of the members of the  
Committee on Finance,



MARCUS R. OSHIRO, Chair



