

Honolulu, Hawaii  
February 28, 2014

RE: H.B. No. 2427  
H.D. 1

Honorable Joseph M. Souki  
Speaker, House of Representatives  
Twenty-Seventh State Legislature  
Regular Session of 2014  
State of Hawaii

Sir:

Your Committee on Finance, to which was referred H.B. No. 2427 entitled:

"A BILL FOR AN ACT RELATING TO THE REPEAL OF NON-GENERAL FUNDS,"

begs leave to report as follows:

The purpose of this measure is to repeal the following unused or inactive non-general funds as recommended by the Auditor in Report No. 14-01, Review of the Revolving Funds, Special Funds, Trust Funds, and Trust Accounts of the Departments of Accounting and General Services, Agriculture, and Budget and Finance:

- (1) Donations for Voter Registration Drive Trust Account;
- (2) Hawaii FYI - ICSD Trust Account;
- (3) Kapolei Regional Sports Complex Special Fund;
- (4) Parking Control Revolving Fund Escrow Account Revolving Fund;
- (5) Returned ACH Tax Refunds Trust Account;
- (6) Agricultural Development and Food Security Special Fund;
- (7) Agricultural Park Special Fund;



- (8) HDOA Biocontrol Foreign Exploration Special Fund;
- (9) Irrigation System Revolving Fund;
- (10) Non-agricultural Park Lands Special Fund; and
- (11) Hawaii EUTF Self-directed Investments Trust Account.

This measure also amends references to the Environmental Response, Energy, and Food Security Tax.

The Hawaii Farm Bureau Federation and The Nature Conservancy of Hawaii testified in opposition to this measure. The Office of the Auditor, Board of Agriculture, Department of Taxation, and Department of Accounting and General Services provided comments.

Your Committee has amended this measure to remove references to the Environmental Response, Energy, and Food Security Tax and repeal only the following funds and accounts:

- (1) Donations for Voter Registration Drive Trust Account;
- (2) Hawaii FYI - ICSD Trust Account;
- (3) Parking Control Revolving Fund Escrow Account Revolving Fund;
- (4) Returned ACH Tax Refunds Trust Account;
- (5) HDOA Biocontrol Foreign Exploration Special Fund;
- (6) Hawaii EUTF Self-directed Investments Trust Account; and
- (7) Animal Quarantine Special Fund.

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. 2427, as amended herein, and recommends that it pass Second Reading in the form attached hereto as H.B. No. 2427, H.D. 1, and be placed on the calendar for Third Reading.



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

  
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SYLVIA LUKE, Chair



