

STAND. COM. REP. NO. **656**

Honolulu, Hawaii

**MAR 06 2015**

RE: S.B. No. 1092  
S.D. 1

Honorable Donna Mercado Kim  
President of the Senate  
Twenty-Eighth State Legislature  
Regular Session of 2015  
State of Hawaii

Madam:

Your Committee on Ways and Means, to which was referred S.B. No. 1092 entitled:

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

begs leave to report as follows:

The purpose and intent of this measure is to repeal various non-general funds and accounts.

Specifically, this measure repeals the following:

- (1) The Captain Cook Memorial Fund;
- (2) The infrastructure development fund;
- (3) The pineapple workers and retirees housing assistance fund;
- (4) The statewide geospatial information and data integration special fund;
- (5) The transportation use special fund;
- (6) The food distribution program revolving fund;
- (7) The career and technical training projects revolving fund;



- (8) The University of Hawaii alumni special fund;
- (9) The animal research farm, Waialeale, Oahu special fund;
- (10) The public health nursing services special fund;
- (11) The blind shop revolving and handicraft fund;
- (12) The donations for voter registration drive trust account established in 1984 and administered by the department of accounting and general services;
- (13) The Hawaii FYI - ICSD trust account administratively established in 1996 and administered by the department of accounting and general services;
- (14) The parking control revolving fund escrow account administered by the department of accounting and general services;
- (15) The returned ACH tax refunds trust account administratively established in 2004 and administered by the department of accounting and general services;
- (16) The HDOA biocontrol foreign exploration special fund created in 2010 and administered by the department of agriculture;
- (17) The Hawaii EUTF self-directed investments trust account created in 2007 and administered by the department of budget and finance; and
- (18) An account controlled by the state commission on fatherhood.

The measure also transfers the balance of the fee simple residential revolving fund into the general fund.

For purposes of a public hearing, your Committee circulated a proposed S.D. 1 (Proposed Draft) of the measure, and notified the public that your Committee would be accepting testimony on the Proposed Draft, which repeals only the:

- (1) Pineapple workers and retirees housing assistance fund;



- (2) State disaster revolving loan fund; and
- (3) Transportation use special fund.

Your Committee received testimony in support of this measure from the Department of Budget and Finance and the Hawaii Housing Finance and Development Corporation. The Department of Business, Economic Development, and Tourism submitted testimony in opposition. Your Committee received comments from the Department of Accounting and General Services, University of Hawaii, Office of the Auditor, and Tax Foundation of Hawaii.

Your Committee finds that this measure implements some of the recommendations made by the Auditor. Repealing funds that no longer serve their intended purpose or no longer have activity promotes transparency in government finances, increases budgetary flexibility, improves government efficiency, and enhances government accountability.

Your Committee has amended this measure by adopting the Proposed Draft with the following additional amendments:

- (1) Deleting sections 4 and 5, which would have repealed the state disaster revolving fund; and
- (2) Adding a conforming amendment to repeal section 261D-3, Hawaii Revised Statutes, relating to exemption of the transportation use special fund from its pro rata share of administrative expenses pursuant to section 36-30, Hawaii Revised Statutes; and
- (3) Making technical nonsubstantive amendments for purposes of style, clarity, and consistency.

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. 1092, as amended herein, and recommends that it pass Second Reading in the form attached hereto as S.B. No. 1092, S.D. 1, and be placed on the calendar for Third Reading.



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



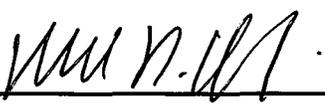
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JILL N. TOKUDA, Chair



The Senate  
 Twenty-Eighth Legislature  
 State of Hawai'i

**Record of Votes**  
**Committee on Ways and Means**  
**WAM**

Bill / Resolution No.:* <b>SBI 092</b>	Committee Referral: <b>WAM</b>	Date: <b>3/3/15</b>		
<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
TOKUDA, Jill N. (C)	✓			
KOUCHI, Ronald D. (VC)	✓			
CHUN OAKLAND, Suzanne	✓			
DELA CRUZ, Donovan M.	✓			
ENGLISH, J. Kalani	✓			
GALUTERIA, Brickwood	✓			
HARIMOTO, Breene				✓
INOUYE, Lorraine R.	✓			
RIVIERE, Gil	✓			
RUDERMAN, Russell E.	✓			
SLOM, Sam	✓			
<b>TOTAL</b>	<b>10</b>	<b>0</b>	<b>0</b>	<b>1</b>
Recommendation: <input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted				
Chair's or Designee's Signature: <div style="text-align:center; font-family: cursive; font-size: 1.2em;">  </div>				
<b>Distribution:</b> Original     Yellow     Pink     Goldenrod File with Committee Report     Clerk's Office     Drafting Agency     Committee File Copy				

\*Only one measure per Record of Votes