



GOV. MSG. NO. 1324

EXECUTIVE CHAMBERS  
HONOLULU

DAVID Y. IGE  
GOVERNOR

July 6, 2016

The Honorable Ronald D. Kouchi,  
President  
and Members of the Senate  
Twenty-Eighth State Legislature  
State Capitol, Room 409  
Honolulu, Hawai'i 96813

The Honorable Joseph M. Souki,  
Speaker and Members of the  
House of Representatives  
Twenty-Eighth State Legislature  
State Capitol, Room 431  
Honolulu, Hawai'i 96813

Dear President Kouchi, Speaker Souki, and Members of the Legislature:

This is to inform you that on July 6, 2016, the following bill was signed into law:

SB2922 HD1 CD1

RELATING TO THE TAX REVIEW COMMISSION  
**ACT 222 (16)**

Sincerely,

DAVID Y. IGE  
Governor, State of Hawai'i

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# A BILL FOR AN ACT

RELATING TO THE TAX REVIEW COMMISSION.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF HAWAII:

1 SECTION 1. Section 232E-3, Hawaii Revised Statutes, is  
2 amended to read as follows:  
3 "§232E-3 Duties. The commission shall conduct a  
4 systematic review of the State's tax structure, using such  
5 standards as equity and efficiency. Thirty days prior to the  
6 convening of the second regular session of the legislature after  
7 the members of the commission have been appointed, the  
8 commission shall submit to the legislature an evaluation of the  
9 State's tax structure and recommend revenue and tax policy,  
10 except that:  
11 (1) For the commission appointed on or before July 1,  
12 1980, or the replacement commission intended to  
13 function prior to the appointment of a new commission  
14 on or before July 1, 1985, the commission shall submit  
15 the required evaluation and recommendations to the  
16 legislature thirty days prior to the convening of the  
17 regular session of 1985; [~~and~~]



1           (2) For the commission appointed on or before July 1,  
2           2010, or the successor commission intended to function  
3           prior to the appointment of a new commission on or  
4           before July 1, 2015, the commission shall submit the  
5           required evaluation and recommendations to the  
6           legislature thirty days prior to the convening of the  
7           regular session of 2013[-]; and

8           (3) For the commission appointed on or before July 1,  
9           2015, or the successor commission intended to function  
10           prior to the appointment of a new commission on or  
11           before July 1, 2020, the commission shall submit the  
12           required evaluation and recommendations to the  
13           legislature thirty days prior to the convening of the  
14           regular session of 2018."

15           SECTION 2. There is appropriated out of the general  
16 revenues of the State of Hawaii the sum of \$250,000 or so much  
17 thereof as may be necessary, for fiscal year 2016-2017 to be  
18 used by the tax review commission to conduct an evaluation of  
19 the State's tax structure and recommend revenue and tax policy;  
20 provided that this appropriation shall not lapse at the end of



1 fiscal year 2016-2017; provided further that all moneys that are  
2 unencumbered as of June 30, 2018, shall lapse as of that date.

3 The sum appropriated shall be expended by the department of  
4 taxation for the purposes of this Act.

5 SECTION 3. Statutory material to be repealed is bracketed  
6 and stricken. New statutory material is underscored.

7 SECTION 4. This Act shall take effect upon its approval;  
provided that section 2 shall take effect on July 1, 2016.

APPROVED this 6 day of JUL , 2016



GOVERNOR OF THE STATE OF HAWAII