

Honolulu, Hawaii

March 2, 2018

RE: H.B. No. 1655

Honorable Scott K. Saiki  
Speaker, House of Representatives  
Twenty-Ninth State Legislature  
Regular Session of 2018  
State of Hawaii

Sir:

Your Committee on Finance, to which was referred H.B. No. 1655 entitled:

"A BILL FOR AN ACT RELATING TO TAX ON SALES OF TANGIBLE PERSONAL PROPERTY,"

begs leave to report as follows:

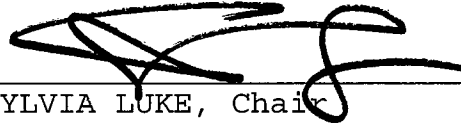
The purpose of this measure is to clarify that a person who sells or assists in the sale of tangible personal property on behalf of another seller, and who provides customer service, processes payments, and controls the fulfillment process is the seller of the property for general excise tax and use tax purposes.

The Department of Taxation submitted testimony in support of this measure. The Tax Foundation of Hawaii offered comments for this measure.

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. 1655 and recommends that it pass Second Reading and be placed on the calendar for Third Reading.



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

A handwritten signature in black ink, appearing to be 'Sylvia Luke', written over a horizontal line.

SYLVIA LUKE, Chair



