

STAND. COM. REP. NO.

3025

Honolulu, Hawaii

MAR 21 2018

RE: H.B. No. 2395
S.D. 1

Honorable Ronald D. Kouchi
President of the Senate
Twenty-Ninth State Legislature
Regular Session of 2018
State of Hawaii

Sir:

Your Committee on Ways and Means, to which was referred H.B. No. 2395 entitled:

"A BILL FOR AN ACT RELATING TO ELECTRONIC FILING,"

begs leave to report as follows:

The purpose and intent of this measure is to authorize the Department of Taxation to require certain taxpayers to file tax returns electronically.

Your Committee received testimony in support of this measure from the Department of Taxation.

Your Committee received comments on this measure from the Tax Foundation of Hawaii.

Your Committee finds that the electronic filing of tax returns increases the efficiency of tax administration. This measure authorizes the Department of Taxation to require certain taxpayers to file their returns electronically. Your Committee notes that the measure does not authorize the Department of Taxation to require individual taxpayers to electronically file income tax returns.

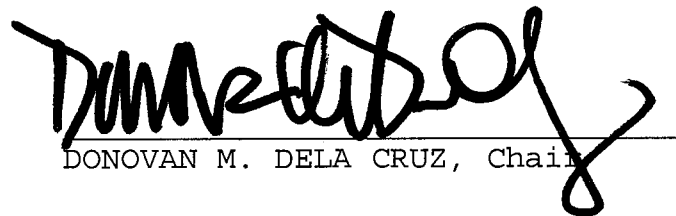
Your Committee has amended this measure by:



- (1) Clarifying that, as a prerequisite to requiring a taxpayer to electronically file a tax return, the Department of Taxation shall provide:
 - (A) An electronic filing option to the taxpayer; and
 - (B) No less than ninety days prior written notice to the general public of the Department's intention to require electronic filing;
- (2) Correcting the numbering of two sections of the measure; and
- (3) Making a technical nonsubstantive amendment for the purpose of clarity.

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 H.B. No. 2395, as amended herein, and recommends that it pass Second Reading in the form attached hereto as H.B. No. 2395, S.D. 1, and be placed on the calendar for Third Reading.

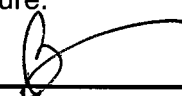
Respectfully submitted on
behalf of the members of the
Committee on Ways and Means,


DONOVAN M. DELA CRUZ, Chair



The Senate
 Twenty-Ninth Legislature
 State of Hawai'i

Record of Votes
Committee on Ways and Means
WAM

Bill / Resolution No.:* HB2395	Committee Referral: WAM	Date: 3/13/18		
<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
DELA CRUZ, Donovan M. (C)	✓			
KEITH-AGARAN, Gilbert S.C. (VC)				✓
ENGLISH, J. Kalani	✓			
GALUTERIA, Brickwood	✓			
HARIMOTO, Breene	✓			
INOUYE, Lorraine R.	✓			
KAHELE, Kaiali'i	✓			
KIDANI, Michelle N.	✓			
RIVIERE, Gil	✓			
SHIMABUKURO, Maile S.L.				✓
WAKAI, Glenn	✓			
TOTAL	9			2
Recommendation: <input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted				
Chair's or Designee's Signature: 				
Distribution: Original Yellow Pink Goldenrod File with Committee Report Clerk's Office Drafting Agency Committee File Copy				

*Only one measure per Record of Votes