

STAND. COM. REP. NO. 679

Honolulu, Hawaii

FEB 28 2019

RE: S.B. No. 94
S.D. 1

Honorable Ronald D. Kouchi
President of the Senate
Thirtieth State Legislature
Regular Session of 2019
State of Hawaii

Sir:

Your Committee on Judiciary, to which was referred S.B. No. 94 entitled:

"A BILL FOR AN ACT RELATING TO ELECTIONS,"

begs leave to report as follows:

The purpose and intent of this measure is to:

- (1) Require candidates for president and vice president of the United States to post their most recent income tax return on the Internet at least sixty days prior to and continuing through the date of the general election for free access by the public in order to be included on the state ballot, subject to certain conditions; and
- (2) Prohibit electors from voting for a candidate for president or vice president of the United States unless the candidates have posted their most recent income tax return on the Internet at least sixty days prior to and continuing through the date of the general election.

Your Committee received testimony in support of this measure from one individual. Your Committee received testimony in opposition to this measure from the Honolulu Republican Party and seven individuals. Your Committee received comments on this measure from the Department of Taxation, Department of the Attorney General, and Tax Foundation of Hawaii.



Your Committee finds that until the 2016 election cycle, United States presidential and vice presidential candidates of major parties routinely released their income tax returns as part of a decades-old tradition. Your Committee further finds that a candidate's income tax returns provide voters with essential information regarding a candidate's potential conflicts of interest, business dealings, financial status, and charitable donations, and allows voters the opportunity to fully evaluate fitness for the offices of President and Vice President of the United States. This measure will require presidential and vice presidential candidates to release their income tax returns before they are placed on the Hawaii ballot.

Your Committee has amended this measure by:

- (1) Allowing candidates to redact any personal identification numbers of any kind before posting income tax returns;
- (2) Clarifying that "income tax return" has the same meaning as "individual income tax return" as used in the Internal Revenue Code of 1986, as amended; and
- (3) Making technical, nonsubstantive amendments for the purposes of clarity and consistency.

As affirmed by the record of votes of the members of your Committee on Judiciary that is attached to this report, your Committee is in accord with the intent and purpose of S.B. No. 94, as amended herein, and recommends that it pass Second Reading in the form attached hereto as S.B. No. 94, S.D. 1, and be placed on the calendar for Third Reading.

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



KARL RHOADS, Chair



The Senate
Thirtieth Legislature
State of Hawai'i

Record of Votes
Committee on Judiciary
JDC

Bill / Resolution No.:* SB 94	Committee Referral: JDC	Date: 2/12/19		
<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
RHOADS, Karl (C)	✓	✓		
WAKAI, Glenn (VC)	✓	✓		
GABBARD, Mike	✓		✓	
KIM, Donna Mercado			✓	✓
FEVELLA, Kurt				✓
TOTAL	2	1	1	1
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