

STAND. COM. REP. NO.

1195

Honolulu, Hawaii

, 2021

**MAR 23**

RE: H.C.R. No. 130

Honorable Scott K. Saiki  
Speaker, House of Representatives  
Thirty-First State Legislature  
Regular Session of 2021  
State of Hawaii

Sir:

Your Committee on Pandemic & Disaster Preparedness, to which was referred H.C.R. No. 130 entitled:

"HOUSE CONCURRENT RESOLUTION REQUESTING THE DIRECTOR OF TAXATION TO WAIVE PENALTIES AND INTEREST SOUGHT FROM SMALL BUSINESSES AND INDIVIDUAL TAXPAYERS AS A RESULT OF UNDUE HARDSHIP RELATED TO THE CORONAVIRUS DISEASE 2019 PANDEMIC,"

begs leave to report as follows:

The purpose of this measure is to request the Director of Taxation to waive penalties and interest sought from small businesses and individual taxpayers as a result of undue hardship related to the coronavirus disease 2019 (COVID-19) pandemic.

Your Committee received testimony in support of this measure from the Chamber of Commerce Hawaii, ILWU Local 142, and Retail Merchants of Hawaii. Your Committee received comments on this measure from the Department of Taxation.

Your Committee finds that tens of thousands of small businesses and many individual taxpayers have failed to remit their general excise tax in a timely manner or failed to set aside money to pay their income taxes during the economic and financial irregularities experienced during the COVID-19 pandemic. Your Committee further finds that the Director of Taxation has the discretionary authority to approve compromise offers requested by taxpayers who owe \$50,000 or less in taxes.

2021-2610 HCR130 HSCR HMSO



As affirmed by the record of votes of the members of your Committee on Pandemic & Disaster Preparedness that is attached to this report, your Committee concurs with the intent and purpose of H.C.R. No. 130 and recommends that it be referred to your Committee on Finance.

Respectfully submitted on  
behalf of the members of the  
Committee on Pandemic &  
Disaster Preparedness,

  
for LINDA ICHIYAMA, Chair



**Record of Votes of the Committee on Pandemic & Disaster Preparedness**

<b>Bill/Resolution No.:</b> <i>HCR 130</i>	<b>Committee Referral:</b> <i>PDP, FIN</i>	<b>Date:</b> <i>3/18/21</i>		
<input type="checkbox"/> The committee is reconsidering its previous decision on the measure.				
<b>The recommendation is to:</b> <input checked="" type="checkbox"/> Pass, unamended (as is) <input type="checkbox"/> Pass, with amendments (HD) <input type="checkbox"/> Hold <input type="checkbox"/> Pass short form bill with HD to recommit for future public hearing (recommit)				
PDP Members	Ayes	Ayes (WR)	Nays	Excused
1. ICHIYAMA, Linda (C)	✓			
2. ELI, Stacelynn K.M. (VC)	✓			
3. CULLEN, Ty J.K.	✓			
4. McKELVEY, Angus L.K.				✓
5. MIZUNO, John M.	✓			
6. WILDBERGER, Tina	✓			
7. WOODSON, Justin H.				✓
8. YAMASHITA, Kyle T.				✓
9. WARD, Gene	✓			
<b>TOTAL (9)</b>	<i>6</i>	<i>0</i>	<i>0</i>	<i>3</i>
<b>The recommendation is:</b> <input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted If joint referral, _____ did not support recommendation. <small>committee acronym(s)</small>				
<b>Vice Chair's or designee's signature:</b> <i>Linda Ichiyama</i>				
<b>Distribution:</b> Original (White) – Committee    Duplicate (Yellow) – Chief Clerk's Office    Duplicate (Pink) – HMSO				