

STAND. COM. REP. NO.

2655

Honolulu, Hawaii

MAR 02 2018

RE: S.B. No. 2822
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 S.B. No. 2822 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 if the Department has provided an electronic filing option.

This measure also authorizes the Department of Taxation to impose a penalty for failure to file electronically and to waive the penalty if the failure is for reasonable cause.

Your Committee received testimony in support of this measure from the Department of Taxation and Transform Hawaii Government.

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

Your Committee finds that authorizing the Department of Taxation to require certain taxpayers to file tax returns electronically will help to increase the overall efficiency of tax administration in the State.

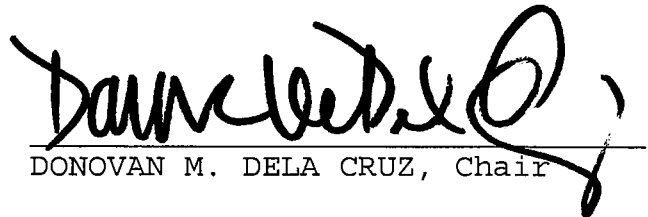
Your Committee has amended this measure by:



- (1) Clarifying that the Department of Taxation's authority to require the electronic filing of tax returns applies only to certain specified categories of taxpayers, and that before requiring any electronic filing of tax returns, the Department shall provide no less than ninety days written notice to the general public of its intention to do so; and
- (2) Making technical nonsubstantive changes for purposes of clarity, consistency, and style.

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 S.B. No. 2822, as amended herein, and recommends that it pass Second Reading in the form attached hereto as S.B. No. 2822, 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.:* SB2822	Committee Referral: WAM	Date: 2/8/18		
<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)	X			
KEITH-AGARAN, Gilbert S.C. (VC)	X			
ENGLISH, J. Kalani	X			
GALUTERIA, Brickwood	X			
HARIMOTO, Breene	X			
INOUYE, Lorraine R.	X			
KAHELE, Kaiali'i	X			
KIDANI, Michelle N.				X
RIVIERE, Gil				X
SHIMABUKURO, Maile S.L.				X
WAKAI, Glenn	X			
TOTAL	8			3
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