

Honolulu, Hawaii

APR 23 2021

RE: S.B. No. 1196
S.D. 2
H.D. 1
C.D. 1

Honorable Ronald D. Kouchi
President of the Senate
Thirty-First State Legislature
Regular Session of 2021
State of Hawaii

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

Sirs:

Your Committee on Conference on the disagreeing vote of the Senate to the amendments proposed by the House of Representatives in S.B. No. 1196, S.D. 2, H.D. 1, entitled:

"A BILL FOR AN ACT RELATING TO WITHHOLDING TAX,"

having met, and after full and free discussion, has agreed to recommend and does recommend to the respective Houses the final passage of this bill in an amended form.

The purpose of this measure is to:

- (1) Amend the due date for employers to file the wage and tax statement from the last day of February to January 31 following the close of the calendar year; and
- (2) Impose a penalty on employers that fail to timely furnish and file the wage and tax statement.

Your Committee on Conference finds that under existing state law, there is no penalty if an employer fails to furnish an employee with their wage and tax statement (Form W-2) or fails to file a copy



of Form W-2 with the Department of Taxation. This measure encourages further compliance with the requirements of state tax law and aligns state filing deadlines with those established by the Internal Revenue Service.

Your Committee on Conference has amended this measure by:


- (1) Specifying penalty amounts for failure to timely furnish and file wage and tax statements of \$25 per failure not to exceed \$50 per employee; and
- (2) Inserting an effective date of January 1, 2022.


As affirmed by the record of votes of the managers of your Committee on Conference that is attached to this report, your Committee on Conference is in accord with the intent and purpose of S.B. No. 1196, S.D. 2, H.D. 1, as amended herein, and recommends that it pass Final Reading in the form attached hereto as S.B. No. 1196, S.D. 2, H.D. 1, C.D. 1.


Respectfully submitted on behalf of the managers:

ON THE PART OF THE HOUSE

ON THE PART OF THE SENATE


 SEAN QUINLAN
 Co-Chair


 KARL RHOADS
 Chair


 DANIEL HOLT
 Co-Chair


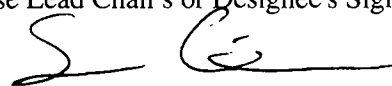

 BRIAN T. TANIGUCHI
 Co-Chair



Hawai'i State Legislature

Record of Votes of a
Conference Committee

CCR 142

Bill / Concurrent Resolution No.: SB 1196, SD 2, HD 1					Date/Time: 4/23/21 3:32 pm						
<input checked="" type="checkbox"/> The recommendation of the House and Senate managers is to pass with amendments (CD).											
<input type="checkbox"/> The Committee is reconsidering its previous decision.											
<input type="checkbox"/> The recommendation of the Senate Manager(s) is to AGREE to the House amendments made to the Senate Measure					<input type="checkbox"/> The recommendation of the House Manager(s) is to AGREE to the Senate amendments made to the House Measure.						
Senate Managers		A	WR	N	E	House Managers		A	WR	N	E
RHOADS, Karl, Chr.		✓				QUINLAN, Sean, Co-Chr.		✓			
TANIGUCHI, Brian T., Co-Chr.		✓				HOLT, Daniel, Co-Chr.		✓			
FEVELLA, Kurt		✓				OKIMOTO, Val		✓			
TOTAL		3	0	0	0	TOTAL		3	0	0	0
A = Aye		WR = Aye with Reservations			N = Nay			E = Excused			
Senate Recommendation is: <input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted						House Recommendation is: <input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted					
Senate Lead Chair's or Designee's Signature: 						House Lead Chair's or Designee's Signature: 					
Distribution:		Original <i>File with Conference Committee Report</i>			Yellow <i>House Clerk's Office</i>		Pink <i>Senate Clerk's Office</i>		Goldenrod <i>Drafting Agency</i>		