

Honolulu, Hawaii

APR 08, 2022

RE: S.B. No. 2379
S.D. 2
H.D. 2

Honorable Scott K. Saiki
Speaker, House of Representatives
Thirty-First State Legislature
Regular Session of 2022
State of Hawaii

Sir:

Your Committee on Finance, to which was referred S.B. No. 2379, S.D. 2, H.D. 1, entitled:

"A BILL FOR AN ACT RELATING TO THE SPECIAL ENFORCEMENT SECTION,"

begs leave to report as follows:

The purpose of this measure is to authorize the Special Enforcement Section of the Department of Taxation to:

- (1) Examine any sector of the State's economy;
- (2) Initiate civil investigations to ensure proper payment of all taxes due;
- (3) Use enforcement and education to deter and prevent non-compliance with state taxation laws; and
- (4) Refer and recommend cases or examinations of segments of the economy to Department of Taxation auditors.

Your Committee received testimony in support of this measure from the Department of Taxation. Your Committee received testimony in opposition to this measure from one individual. Your

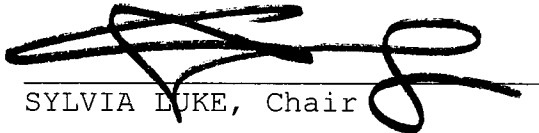


Committee received comments on this measure from the Tax Foundation of Hawaii.

Your Committee has amended this measure by changing the effective date to July 1, 2050, to encourage further discussion.

As affirmed by the record of votes of the members of your Committee on Finance that is attached to this report, your Committee is in accord with the intent and purpose of S.B. No. 2379, S.D. 2, H.D. 1, as amended herein, and recommends that it pass Third Reading in the form attached hereto as S.B. No. 2379, S.D. 2, H.D. 2.

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


SYLVIA DUKE, Chair



