

Honolulu, Hawaii

MAR 04 2022

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

Honorable Ronald D. Kouchi
President of the Senate
Thirty-First State Legislature
Regular Session of 2022
State of Hawaii

Sir:

Your Committees on Ways and Means and Judiciary, to which was referred S.B. No. 2379, S.D. 1, entitled:

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

beg leave to report as follows:

The purpose and intent of this measure is to authorize the Special Enforcement Section of the Department of Taxation to examine any sector of Hawaii's economy, initiate civil investigations, and refer certain matters to auditing branches within the Department for auditing.

Your Committees received written comments in support of this measure from the Department of Taxation.

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

Your Committees find that codifying the authorized actions of the Special Enforcement Section would assist the Department of Taxation's efforts to ensure compliance with state tax law.

Your Committees have amended this measure by:

- (1) Replacing references to specific audit branches of the Department of Taxation with a reference to "appropriate



auditors" within the Department, to accommodate administrative changes within the Department; and

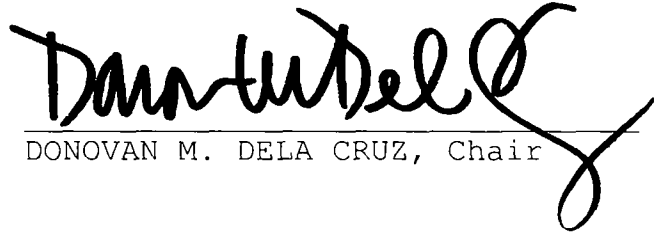
- (2) Making technical nonsubstantive changes for purposes of clarity, consistency, and style.

As affirmed by the records of votes of the members of your Committees on Ways and Means and Judiciary that are attached to this report, your Committees are in accord with the intent and purpose of S.B. No. 2379, S.D. 1, as amended herein, and recommend that it pass Third Reading in the form attached hereto as S.B. No. 2379, S.D. 2.

Respectfully submitted on behalf of the members of the Committees on Ways and Means and Judiciary,



KARL RHOADS, Chair



DONOVAN M. DELA CRUZ, Chair



The Senate
Thirty-First Legislature
State of Hawai'i

Record of Votes
Committee on Ways and Means
WAM

Bill / Resolution No.:* SB 2379, SD1	Committee Referral: GNO, WAM/JDC	Date: 3/2/22
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The Committee is reconsidering its previous decision on this measure.
If so, then the previous decision was to: _____

The Recommendation is:

Pass, unamended 2312 Pass, with amendments 2311 Hold 2310 Recommit 2313

Members	Aye	Aye (WR)	Nay	Excused
DELA CRUZ, Donovan M. (C)	X			
KEITH-AGARAN, Gilbert S.C. (VC)	X			
INOUYE, Lorraine R.	X			
KANUHA, Dru Mamo	X			
KIDANI, Michelle N.	X			
MISALUCHA, Bennette E.	X			
MORIWAKI, Sharon Y.	X			
SHIMABUKURO, Maile S.L.	X			
TANIGUCHI, Brian T.	X			
WAKAI, Glenn	X			
FEVELLA, Kurt		X		
TOTAL	10	1		

Recommendation: Adopted Not Adopted

Chair's or Designee's Signature:



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File with Committee Report Clerk's Office Drafting Agency Committee File Copy

*Only one measure per Record of Votes

The Senate
Thirty-First Legislature
State of Hawai'i

Record of Votes
Committee on Judiciary
JDC

Bill / Resolution No.:*	Committee Referral:	Date:		
SB 2379, SD1	GVO, WAM/JDC	03-02-22		
<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)	✓			
KEOHOKALOLE, Jarrett (VC)	✓			
ACASIO, Laura	✓			
GABBARD, Mike	✓			
KIM, Donna Mercado	✓			
LEE, Chris	✓			
FEVELLA, Kurt		✓		
TOTAL	6	1	-	-
Recommendation: <input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted				
Chair's or Designee's Signature: <i>Karl Rhoads</i>				
Distribution: Original Yellow Pink Goldenrod File with Committee Report Clerk's Office Drafting Agency Committee File Copy				

*Only one measure per Record of Votes