
A BILL FOR AN ACT

RELATING TO TAXATION.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF HAWAII:

1 SECTION 1. (a) The department of taxation shall conduct a
2 study on the taxation of retirement income and shall provide
3 technical and administrative support for the study. The study
4 shall focus on inequities in the taxation of retirement income.

5 (b) The study shall be led by a three-member working
6 group, including:

7 (1) The director of taxation;

8 (2) A member appointed by the speaker of the house of
9 representatives; and

10 (3) A member appointed by the president of the senate.

11 (c) The working group shall submit a report to the
12 legislature on its findings and recommendations, including
13 suggested legislation, no later than twenty days prior to the
14 convening of the regular session of 2009.

15 SECTION 2. There is appropriated out of the general
16 revenues of the State of Hawaii the sum of \$ or so much
17 thereof as may be necessary for fiscal year 2007-2008 for a
18 study on inequities in the taxation of retirement income.



H.B. NO. 1894

1 The sum appropriated shall be expended by the department of
2 taxation for the purposes of this Act.

3 SECTION 3. This Act shall take effect on July 1, 2007.

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INTRODUCED BY: _____

Pamela Long
Christy D.
Della C. Seaborn
[Signature]

JAN 24 2007



Report Title:

Retirement Income Study

Description:

Requires the Department of Taxation to conduct a study on the inequities of retirement income taxation. Appropriates funds.

