



**HOUSE OF REPRESENTATIVES**

*Hale o nā Luna Makaʻāinana*

STATE OF HAWAII  
STATE CAPITOL  
415 SOUTH BERETANIA STREET  
HONOLULU, HAWAII 96813

May 21, 2025

Mr. Gary S. Suganuma  
Director of Taxation  
Department of Taxation  
830 Punchbowl St.  
Honolulu, HI 96813

Dear Mr. Suganuma:

I transmit herewith a copy of House Concurrent Resolution No. 182, which was adopted by both the Senate and the House of Representatives of the Thirty-Third Legislature of the State of Hawaii, Regular Session of 2025.

Sincerely,

Brian L. Takeshita  
Chief Clerk  
House of Representatives

## HOUSE CONCURRENT RESOLUTION

REQUESTING THAT THE TAX REVIEW COMMISSION CONSIDER CERTAIN GOALS  
FOR AN EQUITABLE, EFFICIENT, AND ADEQUATE TAX POLICY  
STRUCTURE IN ITS DELIBERATIONS.

WHEREAS, under Article VII, Section 3, of the Constitution  
of the State of Hawaii, the Tax Review Commission (TRC) is  
required to submit to the legislature an evaluation of the  
State's tax structure and recommend revenue and tax policy; and

WHEREAS, Section 232E-3, Hawaii Revised Statutes, defines  
the duty of the TRC to conduct a systematic review of the  
State's tax structure, using such standards as equity and  
efficiency; and

WHEREAS, prior TRCs have commissioned and produced various  
reports and studies regarding certain aspects of Hawaii's tax  
code; and

WHEREAS, numerous proposals to modify the tax structure are  
introduced for legislative action every year; and


WHEREAS, the basic functions of the Department of Taxation  
are to ensure:

- (1) Efficient, accurate revenue collection; and
  - (2) Compliance with the tax laws of the State of Hawaii;
- and

WHEREAS, prior TRCs have been guided by three primary  
principles of sound tax policy that include equity, efficiency,  
and adequacy where:

- (1) Equity is a measurement of how tax burdens are  
distributed;
- (2) Efficiency is a measure of the transaction costs of the  
tax system; and

I do hereby certify that the within document  
is a full, true and correct copy of the original  
on file in this office.

  
Chief Clerk  
House of Representatives  
State of Hawaii



1 (3) Adequacy is the ability of the tax system to produce  
2 enough revenue to fund government spending; now, therefore,  
3

4 BE IT RESOLVED by the House of Representatives of the  
5 Thirty-third Legislature of the State of Hawaii, Regular Session  
6 of 2025, the Senate concurring, that the TRC consider the  
7 following goals for an equitable, efficient, and adequate tax  
8 policy structure:

9 (1) State and local tax policy that maximizes benefit to  
10 Hawaii taxpayers when considering provisions of the federal  
11 Internal Revenue Code;

12 (3) Weighing the impact of federal policies and activity on  
13 Hawaii taxpayers; and

14 (2) Ensuring non-residents and visitors contribute fairly  
15 while minimizing impacts on residents;

16 (3) Gauging the effectiveness and appropriateness of all  
17 tax credits and exemptions pursuant to Hawaii law;

18 (4) Evaluating the positive or negative features and  
19 impacts of one-time versus recurring tax revenue sources;

20 (5) Evaluating factors that affect revenue generation and  
21 the cost and effectiveness of enforcement activities; and  
22

23 BE IT FURTHER RESOLVED that certified copies of this  
24 Concurrent Resolution be transmitted to the Director of the  
25 Department of Taxation and the Chair of the Tax Review  
26 Commission.  
27  
28  
29

OFFERED BY: 

MAR - 7 2025

