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

Sir:  

Your Committee on Ways and Means, to which was referred S.B. No. 1091, S.D. 1, entitled:  

"A BILL FOR AN ACT RELATING TO STATE FUNDS,"  

begs leave to report as follows:  

The purpose and intent of this measure is to help address the state budget shortfall caused by the coronavirus disease 2019 (COVID-19) pandemic by transferring or authorizing the transfer of moneys in various non-general funds for deposit into the general fund and the dwelling unit revolving fund.  

Your Committee received written comments in support of this measure from Hawaii Housing Finance and Development Corporation, Department of Taxation, and Department of Budget and Finance.  

Your Committee received written comments in opposition to this measure from one individual.  

Your Committee received written comments on this measure from the Department of Business, Economic Development, and Tourism; Department of Public Safety; Department of Land and Natural Resources; Tax Foundation of Hawaii; and one individual.  

Your Committee finds that repealing, abolishing, transferring, or authorizing the transfer of moneys from various non-general funds is a prudent approach to address the budget.
shortfall caused by the COVID-19 pandemic. Your Committee further finds that these transfers will help to minimize any necessary tax increases or reductions in government services.

Your Committee has amended this measure by:

(1) Transferring into the general fund moneys from various additional non-general fund accounts, which have been identified in consultation with the various executive-branch departments;

(2) Abolishing or repealing certain non-general funds, which have been identified in consultation with the various executive-branch departments as being defunct funds or accounts that are no longer being utilized, and transferring any unencumbered balances to the credit of the general fund;

(3) Appropriating $2,000,000 from the general fund to be used for the Na Wai Eha land acquisition;

(4) Deleting provisions that:

   (A) Authorize the issuance of taxable general obligation bonds; and

   (B) Deposit the bond proceeds into the land conservation fund; and

(5) Making technical nonsubstantive amendments for purposes of clarity, consistency, and style.

As affirmed by the record of votes of the members of your Committee on Ways and Means that is attached to this report, your Committee is in accord with the intent and purpose of S.B.
No. 1091, S.D. 1, as amended herein, and recommends that it pass Third Reading in the form attached hereto as S.B. No. 1091, S.D. 2.

Respectfully submitted on behalf of the members of the Committee on Ways and Means,

DONOVAN M. DELA CRUZ, Chair
The Committee is reconsidering its previous decision on this measure. If so, then the previous decision was to:  

The Recommendation is:

- Pass, unamended [X]  
- Pass, with amendments [ ]  
- Hold [ ]  
- Recommit [ ]

<table>
<thead>
<tr>
<th>Members</th>
<th>Aye</th>
<th>Aye (WR)</th>
<th>Nay</th>
<th>Excused</th>
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</thead>
<tbody>
<tr>
<td>DELA CRUZ, Donovan M. (C)</td>
<td>X</td>
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<tr>
<td>KEITH-AGARAN, Gilbert S.C. (VC)</td>
<td>X</td>
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<td>ENGLISH, J. Kalani</td>
<td>X</td>
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<td>INOUYE, Lorraine R.</td>
<td>X</td>
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<td>KANUHA, Dru Mamo</td>
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<td>KIDANI, Michelle N.</td>
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<td>MORIWAKI, Sharon Y.</td>
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<td>SHIMABUKURO, Maile S.L.</td>
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<td>TANIGUCHI, Brian T.</td>
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<td>WAKAI, Glenn</td>
<td>X</td>
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<td>FEVELLA, Kurt</td>
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**TOTAL**  

10  

Recommendation: [X] Adopted [ ] Not Adopted

Chair's or Designee's Signature:

Distribution:  
- Original  
- Yellow  
- Pink  
- Goldenrod  

*Only one measure per Record of Votes*