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# A BILL FOR AN ACT

RELATING TO TAXATION.

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

1       SECTION 1.   Section 235-20, Hawaii Revised Statutes, is  
2 amended to read as follows:

3       "~~[+]§235-20[+]~~   **Comfort letters; authority to assess fees;**  
4 **established.**   The department may assess and collect a fee for  
5 ~~[the issuance of]~~ any comfort letter ~~[of]~~ issued by the  
6 department.   All fees collected under this section shall be  
7 deposited into the tax administration special fund established  
8 under section 235-20.5."

9       SECTION 2.   Statutory material to be repealed is bracketed  
10 and stricken.   New statutory material is underscored.

11       SECTION 3.   This Act shall take effect upon its approval  
12 and shall apply to taxable years beginning after December 31,  
13 2100.



**Report Title:**

Taxation; Comfort Letters

**Description:**

Clarifies the law with respect to comfort letters issued by the department of taxation. Effective 12/31/2100. (SD1)

*The summary description of legislation appearing on this page is for informational purposes only and is not legislation or evidence of legislative intent.*

