

JAN 23 2009

S.B. NO. 621

A BILL FOR AN ACT

RELATING TO A HAWAII RESERVE COMPONENT MILITARY FAMILY RELIEF
SPECIAL FUND.

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

1 SECTION 1. Chapter 121, Hawaii Revised Statutes, is
2 amended by adding a new section to be appropriately designated
3 and to read as follows:

4 "§121- Hawaii reserve component military family relief
5 special fund; established. There is established within the
6 state treasury a special fund to be known as the Hawaii reserve
7 component military family relief special fund, into which shall
8 be deposited all moneys collected pursuant to section 235-
9 102.5(e) and any other moneys received by the department of
10 defense in the form of grants and donations for economic relief
11 to Hawaii reserve component military families. The special fund
12 shall be administered by the department of defense and used to
13 provide emergency economic relief to families of members of the
14 Hawaii national guard or federal military reserve residing in
15 Hawaii who suffer economic hardship due to the deployment out of
16 the State of one or more family members on active military
17 service."



SECTION 2. Section 235-102.5, Hawaii Revised Statutes, is amended to read as follows:

"§235-102.5 Income check-off authorized. (a) Any individual whose state income tax liability for any taxable year is \$3 or more may designate \$3 of the liability to be paid over to the Hawaii election campaign fund, any other law to the contrary notwithstanding, when submitting a state income tax return to the department. In the case of a joint return of a husband and wife having a state income tax liability of \$6 or more, each spouse may designate that \$3 be paid to the fund. The director of taxation shall revise the individual state income tax form to allow the designation of contributions to the fund on the face of the tax return and immediately above the signature lines. An explanation shall be included which clearly states that the check-off does not constitute an additional tax liability. If no designation was made on the original tax return when filed, a designation may be made by the individual on an amended return filed within twenty months and ten days after the due date for the original return for such taxable year. A designation once made whether by an original or amended return may not be revoked.



(b) Notwithstanding any law to the contrary, any individual whose state income tax refund for any taxable year is \$2 or more may designate \$2 of the refund to be deposited into the school-level minor repairs and maintenance special fund established by section 302A-1504.5, when submitting a state income tax return to the department. In the case of a joint return of a husband and wife having a state income tax refund of \$4 or more, each spouse may designate that \$2 be deposited into the special fund. The director of taxation shall revise the individual state income tax return form to allow the designation of contributions to the special fund on the face of the tax return and immediately above the signature lines. If no designation was made on the original tax return when filed, a designation may be made by the individual on an amended return filed within twenty months and ten days after the due date for the original return for such taxable year. A designation once made, whether by an original or amended return, may not be revoked.

(c) Notwithstanding any law to the contrary, any individual whose state income tax refund for any taxable year is \$2 or more may designate \$2 of the refund to be paid over to the libraries special fund established by section 312-3.6, when



1 submitting a state income tax return to the department. In the
2 case of a joint return of a husband and wife having a state
3 income tax refund of \$4 or more, each spouse may designate that
4 \$2 be deposited into the special fund. The director of taxation
5 shall revise the individual state income tax form to allow the
6 designation of contributions to the fund on the face of the tax
7 return and immediately above the signature lines. If no
8 designation was made on the original tax return when filed, a
9 designation may be made by the individual on an amended return
10 filed within twenty months and ten days after the due date for
11 the original return for such taxable year. A designation once
12 made, whether by an original or amended return, may not be
13 revoked.

14 (d) Notwithstanding any law to the contrary, any
15 individual whose state income tax refund for any taxable year is
16 \$5 or more may designate \$5 of the refund to be paid over as
17 follows:

- 18 (1) One-third to the Hawaii children's trust fund under
19 section 350B-2; and
20 (2) Two-thirds to be divided equally among:



1 (A) The domestic violence and sexual assault special
2 fund under the department of health in section
3 321-1.3;

4 (B) The spouse and child abuse special account under
5 the department of human services in section
6 346-7.5; and

7 (C) The spouse and child abuse special account under
8 the judiciary in section 601-3.6.

9 When designated by a taxpayer submitting a state income tax
10 return to the department, the department of budget and finance
11 shall allocate the moneys among the several funds as provided in
12 this subsection. In the case of a joint return of a husband and
13 wife having a state income tax refund of \$10 or more, each
14 spouse may designate that \$5 be paid over as provided in this
15 subsection. The director of taxation shall revise the
16 individual state income tax form to allow the designation of
17 contributions pursuant to this subsection on the face of the tax
18 return and immediately above the signature lines. If no
19 designation was made on the original tax return when filed, a
20 designation may be made by the individual on an amended return
21 filed within twenty months and ten days after the due date for
22 the original return for such taxable year. A designation once



1 made, whether by an original or amended return, may not be
2 revoked.

3 (e) Notwithstanding any law to the contrary, any
4 individual whose state income tax refund for any taxable year is
5 \$2 or more may designate \$2 of the refund to be deposited into
6 the Hawaii reserve component military family relief special
7 fund, established by section 121- , when submitting a state
8 income tax return to the department. In the case of a joint
9 return of a husband and wife having a state income tax refund of
10 \$4 or more, each spouse may designate that \$2 be deposited into
11 the special fund. The director of taxation shall revise the
12 individual state income tax return form to allow the designation
13 of contributions to the special fund on the face of the tax
14 return and immediately above the signature lines. If no
15 designation was made on the original tax return when filed, a
16 designation may be made by the individual on an amended return
17 filed within twenty months and ten days after the due date for
18 the original return for such taxable year. A designation once
19 made, whether by an original or amended return, may not be
20 revoked."

21 SECTION 3. New statutory material is underscored.



1 SECTION 4. This Act shall take effect upon its approval
2 and shall apply to taxable years beginning after December 31,
3 2010.

4

INTRODUCED BY: Will Eyo
Anthony Davis



Report Title:

Income Tax Check-Off; Hawaii Reserve Component Military Family Relief Special Fund

Description:

Establishes the Hawaii reserve component military family relief special fund and an income tax check-off to fund it. Provides economic relief to families of Hawaii national guard and reserve members.

