

A BILL FOR AN ACT

RELATING TO TAXATION.

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

- 1 SECTION 1. Section 237-34, Hawaii Revised Statutes, is
- 2 amended by amending subsection (a) to read as follows:
- 3 "(a) All monthly and annual returns filed manually shall
- 4 be transmitted to the office of the taxation district in which
- 5 the privilege upon which the tax accrued is exercised. Where
- 6 the privilege is exercised in more than one taxation district
- 7 the returns shall be transmitted to the office of the first
- 8 district.
- 9 Beginning January 1, 2015, all returns shall be filed
- 10 electronically. The director, in the director's discretion, may
- 11 assess an administrative fee on a return that is filed manually.
- 12 For the purposes of this section, "filed manually" means a
- 13 filing that is not by electronic, telephonic, or optical means."
- 14 SECTION 2. This Act does not affect rights and duties that
- 15 matured, penalties that were incurred, and proceedings that were
- 16 begun before its effective date.
- 17 SECTION 3. New statutory material is underscored.

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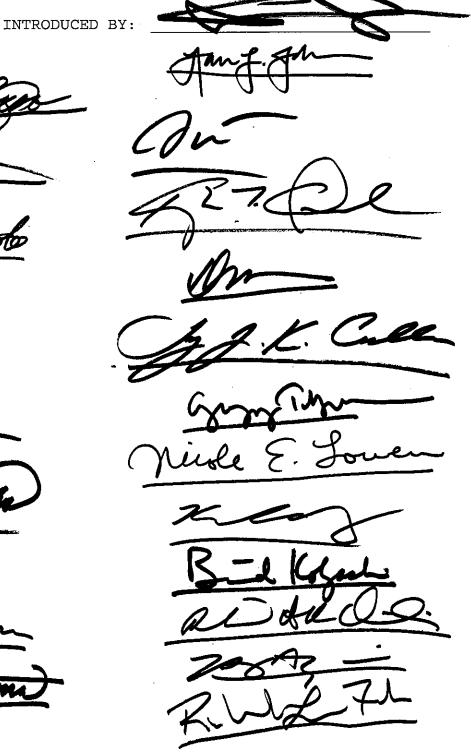
SECTION 4. This Act shall take effect on July 1, 2014.

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H.B. NO. 1847

Report Title:

General Excise Tax; Returns; Electronic Filing

Description:

Requires all general excise tax returns to be filed electronically, beginning on 1/1/2015.

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