

JAN 22 2016

S.B. NO. 2279

A BILL FOR AN ACT

RELATING TO DEPARTMENT OF EDUCATION CAPITAL IMPROVEMENT
PROJECTS.

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

1 SECTION 1. Chapter 302A, Hawaii Revised Statutes, is
2 amended by adding a new section to be appropriately designated
3 and to read as follows:
4 "§302A- Department of education capital improvement
5 projects revolving fund. (a) There is established in the state
6 treasury the department of education capital improvement
7 projects revolving fund, into which shall be deposited:
8 (1) All revenues from income tax refund designations
9 pursuant to sections 235-102.5(e) and (f); and
10 (2) Appropriations made by the legislature to the fund.
11 (b) Moneys in the department of education capital
12 improvement projects revolving fund shall be used by the
13 department of education:
14 (1) For capital improvement projects, for revenues
15 received pursuant to section 235-102.5(e); and



1 (2) For any backlog of capital improvement projects, for
2 revenues received pursuant to section 235-102.5(f)."

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

5 "**§235-102.5 Income check-off authorized.** (a) Any
6 individual whose state income tax liability for any taxable year
7 is \$3 or more may designate \$3 of the liability to be paid over
8 to the Hawaii election campaign fund, any other law to the
9 contrary notwithstanding, when submitting a state income tax
10 return to the department. In the case of a joint return of a
11 husband and wife having a state income tax liability of \$6 or
12 more, each spouse may designate that \$3 be paid to the fund.
13 The director of taxation shall revise the individual state
14 income tax form to allow the designation of contributions to the
15 fund on the face of the tax return and immediately above the
16 signature lines. An explanation shall be included which clearly
17 states that the check-off does not constitute an additional tax
18 liability. If no designation was made on the original tax
19 return when filed, a designation may be made by the individual
20 on an amended return filed within twenty months and ten days
21 after the due date for the original return for such taxable



1 year. A designation once made whether by an original or amended
2 return may not be revoked.

3 (b) 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 school-level minor repairs and maintenance special fund
7 established by section 302A-1504.5, 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.



1 (c) Notwithstanding any law to the contrary, any
2 individual whose state income tax refund for any taxable year is
3 \$2 or more may designate \$2 of the refund to be paid over to the
4 libraries special fund established by section 312-3.6, when
5 submitting a state income tax return to the department. In the
6 case of a joint return of a husband and wife having a state
7 income tax refund of \$4 or more, each spouse may designate that
8 \$2 be deposited into the special fund. The director of taxation
9 shall revise the individual state income tax form to allow the
10 designation of contributions to the fund on the face of the tax
11 return and immediately above the signature lines. If no
12 designation was made on the original tax return when filed, a
13 designation may be made by the individual on an amended return
14 filed within twenty months and ten days after the due date for
15 the original return for such taxable year. A designation once
16 made, whether by an original or amended return, may not be
17 revoked.

18 (d) Notwithstanding any law to the contrary, any
19 individual whose state income tax refund for any taxable year is
20 \$5 or more may designate \$5 of the refund to be paid over as
21 follows:



(1) One-third to the Hawaii children's trust fund under section 350B-2; and

(2) Two-thirds to be divided equally among:

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

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

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

When designated by a taxpayer submitting a state income tax return to the department, the department of budget and finance shall allocate the moneys among the several funds as provided in this subsection. In the case of a joint return of a husband and wife having a state income tax refund of \$10 or more, each spouse may designate that \$5 be paid over as provided in this subsection. The director of taxation shall revise the individual state income tax form to allow the designation of contributions pursuant to this subsection on the face of the tax return and immediately above the signature lines. If no



1 designation was made on the original tax return when filed, a
2 designation may be made by the individual on an amended return
3 filed within twenty months and ten days after the due date for
4 the original return for such taxable year. A designation once
5 made, whether by an original or amended return, may not be
6 revoked.

7 (e) Notwithstanding any law to the contrary, any
8 individual whose state income tax refund for any taxable year is
9 \$6 or more may designate \$6 of the refund to be deposited into
10 the department of education capital improvement projects
11 revolving fund established by section 302A- , for capital
12 improvement projects, when submitting a state income tax return
13 to the department. In the case of a joint return of a husband
14 and wife having a state income tax refund of \$12 or more, each
15 spouse may designate that \$6 be deposited into the revolving
16 fund. The director of taxation shall revise the individual
17 state income tax form to allow the designation of contributions
18 to the revolving fund on the face of the tax return and
19 immediately above the signature lines. If no designation was
20 made on the original tax return when filed, a designation may be
21 made by the individual on an amended return filed within twenty



1 months and ten days after the due date for the original return
2 for such taxable year. A designation once made, whether by an
3 original or amended return, may not be revoked.

4 (f) Notwithstanding any law to the contrary, any
5 individual whose state income tax refund for any taxable year is
6 \$30 or more may designate up to \$30 of the refund to be
7 deposited into the department of education capital improvement
8 projects revolving fund established by section 302A- , for any
9 capital improvement backlog, when submitting a state income tax
10 return to the department. In the case of a joint return of a
11 husband and wife having a state income tax refund of \$60 or
12 more, each spouse may designate that up to \$30 be deposited into
13 the revolving fund. The director of taxation shall revise the
14 individual state income tax form to allow the designation of
15 contributions to the revolving fund on the face of the tax
16 return and immediately above the signature lines. If no
17 designation was made on the original tax return when filed, a
18 designation may be made by the individual on an amended return
19 filed within twenty months and ten days after the due date for
20 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 SECTION 3. There is appropriated out of the general
4 revenues of the State of Hawaii the sum of \$66,000,000 or so
5 much thereof as may be necessary for fiscal year 2016-2017 to be
6 deposited into the department of education capital improvement
7 projects revolving fund established pursuant to section 1 of
8 this Act.

9 SECTION 4. There is appropriated out of the department of
10 education capital improvement projects revolving fund the sum of
11 \$66,000,000 or so much thereof as may be necessary for fiscal
12 year 2016-2017 for capital improvement projects.

13 The sum appropriated shall be expended by the department of
14 education for the purposes of this Act.

15 SECTION 5. The appropriation made for the capital
16 improvement projects authorized by this Act shall remain in the
17 department of education capital improvement projects revolving
18 fund and shall not lapse to the credit of the general fund.

19 SECTION 6. New statutory material is underscored.

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1 SECTION 7. This Act shall take effect on July 1, 2016.

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INTRODUCED BY: Suzanne Chun Oakland

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Report Title:

CIP; Department of Education; Revolving Fund; Income Check-Off; Appropriation

Description:

Establishes the department of education capital improvement projects revolving fund, and allows Hawaii residents to designate a portion of their income tax rebates to the fund for the purpose of funding capital improvement projects by the department of education. Appropriates funds from the general revenues of Hawaii to the revolving fund for the purpose of funding capital improvement projects by the department of education.

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

