



EXECUTIVE CHAMBERS
HONOLULU

DAVID Y. IGE
GOVERNOR

July 5, 2018

GOV. MSG. NO. 1224

The Honorable Ronald D. Kouchi,
President
and Members of the Senate
Twenty-Ninth State Legislature
State Capitol, Room 409
Honolulu, Hawai'i 96813

The Honorable Scott K. Saiki,
Speaker and Members of the
House of Representatives
Twenty-Ninth State Legislature
State Capitol, Room 431
Honolulu, Hawai'i 96813

Dear President Kouchi, Speaker Saiki, and Members of the Legislature:

This is to inform you that on July 5, 2018, the following bill was signed into law:

HB2396 HD1 SD1

RELATING TO TAX ADMINISTRATION
ACT 123 (18)

Sincerely,

DAVID Y. IGE
Governor, State of Hawai'i

Approved by the Governor
on JUL 05 2018

ORIGINAL

ACT 123

HOUSE OF REPRESENTATIVES
TWENTY-NINTH LEGISLATURE, 2018
STATE OF HAWAII

H.B. NO.

2396
H.D. 1
S.D. 1

A BILL FOR AN ACT

RELATING TO TAX ADMINISTRATION.

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

- 1 SECTION 1. Section 235-20.5, Hawaii Revised Statutes, is
2 amended to read as follows:
- 3 "**§235-20.5 Tax administration special fund; established.**
- 4 (a) There is established a tax administration special fund,
5 into which shall be deposited:
- 6 (1) Fees collected under sections 235-20, 235-110.9, and
7 235-110.91;
- 8 (2) Revenues collected by the special enforcement section
9 pursuant to section 231-85; provided that in each
10 fiscal year, of the total revenues collected by the
11 special enforcement section, all revenues in excess of
12 ~~[\$700,000]~~ \$2,000,000 shall be deposited into the
13 general fund; and
- 14 (3) Fines assessed pursuant to section 237D-4.
- 15 (b) The moneys in the fund shall be used for the following
16 purposes:



- 1 (1) Issuing comfort letters, letter rulings, written
2 opinions, and other guidance to taxpayers;
- 3 (2) Issuing certificates under sections 235-110.9 and 235-
4 110.91;
- 5 (3) Administering the operations of the special
6 enforcement section; [and]
- 7 (4) Funding support staff positions in the special
8 enforcement section; and
- 9 [~~4~~] (5) Developing, implementing, and providing taxpayer
10 education programs, including tax publications."

11 SECTION 2. The department of taxation may establish five
12 new full-time equivalent (5.0 FTE) positions that may be staffed
13 by investigators, investigator assistants, licensed attorneys,
14 or other support staff, in addition to using existing employees
15 of the department of taxation, to staff the special enforcement
16 section established in Act 134, Session Laws of Hawaii 2009, as
17 exigencies of public service may require. Positions established
18 pursuant to this section shall be funded with moneys from the
19 tax administration special fund pursuant to section 235-20.5(b),
20 Hawaii Revised Statutes.



1 SECTION 3. Statutory material to be repealed is bracketed
2 and stricken. New statutory material is underscored.

3 SECTION 4. This Act shall take effect on July 1, 2018.

APPROVED this 05 day of JUL , 2018



GOVERNOR OF THE STATE OF HAWAII



HB No. 2396, HD 1, SD 1

THE HOUSE OF REPRESENTATIVES OF THE STATE OF HAWAII

Date: April 25, 2018
Honolulu, Hawaii

We hereby certify that the above-referenced Bill on this day passed Final Reading in the House of Representatives of the Twenty-Ninth Legislature of the State of Hawaii, Regular Session of 2018.



Scott K. Saiki
Speaker
House of Representatives



Brian L. Takeshita
Chief Clerk
House of Representatives

THE SENATE OF THE STATE OF HAWAI‘I

Date: March 23, 2018
Honolulu, Hawai‘i 96813

We hereby certify that the foregoing Bill this day passed Third Reading in the
Senate of the Twenty-ninth Legislature of the State of Hawai‘i, Regular Session of 2018.



President of the Senate



Clerk of the Senate