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# A BILL FOR AN ACT

RELATING TO THE DISCLOSURE OF TAX RETURNS AND TAX RETURN  
INFORMATION.

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

1           SECTION 1. Section 235-116, Hawaii Revised Statutes, is  
2 amended to read as follows:  
3           "**§235-116 Disclosure of returns unlawful; penalty.** All  
4 tax returns and return information required to be filed,  
5 submitted, collected, or maintained under this chapter shall be  
6 confidential, including any copy of any portion of a federal  
7 return that may be attached to a state tax return, [~~or~~] any  
8 information reflected in the copy of the federal return[-], any  
9 information required under this chapter to be filed with or  
10 otherwise submitted to any state agency other than the  
11 department, or any information required under this chapter to be  
12 collected or maintained by any state agency other than the  
13 department, except as otherwise provided by law. It shall be  
14 unlawful for any person, or any officer or employee of the  
15 State, including the auditor or the auditor's agent with regard  
16 to tax return information obtained pursuant to section 23-5(a),



1 to make known intentionally information imparted by any income  
2 tax return or estimate made under sections 235-92, 235-94, 235-  
3 95, and 235-97 or wilfully to permit any income tax return or  
4 estimate so made or copy thereof to be seen or examined by any  
5 person other than the taxpayer or the taxpayer's authorized  
6 agent, persons duly authorized by the State in connection with  
7 their official duties, the Multistate Tax Commission or the  
8 authorized representative thereof, except as otherwise provided  
9 by law. Any offense against the foregoing provisions shall be  
10 punishable as a class C felony."

11 SECTION 2. Statutory material to be repealed is bracketed  
12 and stricken. New statutory material is underscored.

13 SECTION 3. This Act shall take effect on July 1, 2050.



**Report Title:**

Taxation; Disclosure of Tax Return Information

**Description:**

Clarifies that all information filed in connection with income tax returns or filings with any state agency is confidential.

(HB1139 HD1)

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

