
A BILL FOR AN ACT

RELATING TO THE INCOME CHECK-OFF.

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

1 SECTION 1. The legislature finds that the demand of Hawaii
2 state public library system patrons for library books and
3 materials, including electronic resources, is increasing every
4 year. Since the initial adoption of the libraries special fund
5 income tax check-off in 2003, the collection of the Hawaii state
6 public library system has transitioned from a paper-based
7 collection to one that includes library materials in a variety
8 of different and new formats to keep up with advances in
9 technology and in response to the requests of library patrons
10 statewide.

11 The purpose of this Act is to provide an opportunity for
12 the public to increase their support of the Hawaii state public
13 library system by making a contribution to the libraries special
14 fund, which is used to purchase additional library materials for
15 the Hawaii state public library system collection.

16 SECTION 2. Section 235-102.5, Hawaii Revised Statutes, is
17 amended by amending subsection (c) to read as follows:



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

18 SECTION 3. Statutory material to be repealed is bracketed
19 and stricken. New statutory material is underscored.



1 SECTION 4. This Act shall take effect on July 1, 2018, and
2 shall be applicable to taxable years beginning after
3 December 31, 2017.



Report Title:

Income Tax; Check-off; Libraries Special Fund

Description:

Changes from \$2 to \$5 of authorized income tax check-off that may be designated payable from an individual's state income tax refund to the libraries special fund. Changes from \$4 to \$10 permitted to joint filers in the designation of check-off to the libraries special fund. (HB2354 CD1)

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