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

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

15 SECTION 2. Section 235-102.5, Hawaii Revised Statutes, is
16 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] \$___ or more may designate [2] \$___ of the refund to be
4 paid over to the libraries special fund established by section
5 312-3.6, 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 \$___ or more, each spouse may designate that [2] \$___ be
9 deposited into the special fund. The director of taxation shall
10 revise the individual state income tax form to allow the
11 designation of contributions to the fund on the face of the tax
12 return and immediately above the signature lines. If no
13 designation was made on the original tax return when filed, a
14 designation may be made by the individual on an amended return
15 filed within twenty months and ten days after the due date for
16 the original return for such taxable year. A designation once
17 made, whether by an original or amended return, may not be
18 revoked."

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 Statutory material to be repealed is bracketed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



1 SECTION 4. This Act shall take effect on July 1, 2050, and
2 shall be applicable to taxable years beginning after December
3 31, 2017.



Report Title:

Income Tax; Check-off; Libraries Special Fund

Description:

Changes from \$2 to an unspecified amount 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 an unspecified amount permitted to joint filers in the designation of check-off to the Libraries Special Fund. Applies to taxable years beginning after December 31, 2017. Takes effect July 1, 2050. (SD1)

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