

S.B. NO. 1003

JAN 25 2017

A BILL FOR AN ACT

RELATING TO ELECTRONIC FILING.

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

1 SECTION 1. Section 231-8.5, Hawaii Revised Statutes, is
2 amended to read as follows:

3 "[§231-8.5] **Electronic filing of tax returns.** (a) The
4 department may [~~allow~~] require filing by electronic, telephonic,
5 or optical means of any tax return, application, report, or
6 other document required under the provisions of title 14
7 administered by the department[~~-~~] and may allow exceptions for
8 reasonable cause as provided by rules adopted pursuant to
9 chapter 91. The date of filing shall be the date the tax
10 return, application, report, or other document is transmitted to
11 the department in a form and manner prescribed by departmental
12 rules adopted pursuant to chapter 91. The department may
13 determine alternative methods for the signing, subscribing, or
14 verifying of a tax return, application, report, or other
15 document that shall have the same validity and consequences as
16 the actual signing by the taxpayer. A filing under this section
17 shall be treated in the same manner as a filing subject to the
18 penalties under section 231-39.

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Report Title:

Electronic Filing of Tax Returns

Description:

Authorizes the Department of Taxation to require electronic filing of tax returns, subject to exceptions for reasonable cause as provided by administrative rules.

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

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JUSTIFICATION SHEET

DEPARTMENT: Taxation.

TITLE: A BILL FOR AN ACT RELATING TO ELECTRONIC FILING.

PURPOSE: To allow the department to require filing by electronic, telephonic, or optical means.

MEANS: Amend section 231-8.5, Hawaii Revised Statutes (HRS).

JUSTIFICATION: The department is updating its computer system and as a result is becoming better equipped to accept electronically filed tax returns. The department believes taxpayers as a whole are becoming more open to electronic filing. The department believes filing by electronic, telephonic, or optical means is more efficient for itself and for taxpayers. This measure will give the department the authority to make such filing mandatory.

Impact on the public: No immediate impact on the general public. The general public may be required to file tax returns by electronic, telephonic, or optical means in the future.

Impact on the department and other agencies: The department will benefit from the additional power to require electronic, telephonic, or optical filing and may achieve increased efficiency if such filing is eventually mandated.

GENERAL FUND: None.

OTHER FUNDS: None.

PPBS PROGRAM DESIGNATION: None.

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OTHER AFFECTED
AGENCIES: None.

EFFECTIVE DATE: Upon approval.