
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 library patrons'
2 demand for library books and materials, including electronic
3 resources of the Hawaii state public library system, are
4 increasing every year. Since the initial adoption of the
5 library special fund check-off in 2003, the collection of the
6 Hawaii state public library system has transitioned from a
7 paper-based collection to one that includes library materials in
8 a variety of different and new formats to keep up with new
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 to the Hawaii state public
13 library system by making a contribution toward the libraries
14 special fund that is used for the purchase of additional library
15 materials for 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] \$4 or more may designate [\$2] \$4 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
8 or more, each spouse may designate that [\$2] \$4 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 taxable year. A designation once made, whether by an
17 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 Statutory material to be repealed is bracketed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.

20 SECTION 4. This Act, upon its approval, shall take effect
21 for taxable years beginning after December 31, 2017.



Report Title:

Income Tax; Check-off

Description:

Increases from \$2 to \$4 the 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. Permits designation of check-off in the amount of \$4 or \$8 to the library special fund. Effective for taxable years after December 31, 2017. (SD1)

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