

JAN 20 2017

A BILL FOR AN ACT

RELATING TO THE GENERAL EXCISE TAX COLLECTION DATE.

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

1 SECTION 1. Section 237-30, Hawaii Revised Statutes, is
2 amended by amending subsections (a) and (b) to read as follows:

3 "(a) The taxes levied hereunder shall be payable in
4 monthly installments on or before the [~~twentieth~~] last day of
5 the calendar month following the month in which they accrue.
6 The taxpayer, on or before the [~~twentieth~~] last day of the
7 calendar month following the month in which the taxes accrue,
8 shall make out and sign a return of the installment of tax for
9 which the taxpayer is liable for the preceding month and
10 transmit the same, together with a remittance, in the form
11 required by section 237-31, for the amount of the tax, to the
12 office of the department of taxation in the appropriate district
13 hereinafter designated.

14 (b) Notwithstanding subsection (a), the director of
15 taxation, for good cause, may permit a taxpayer to file the
16 taxpayer's return required under this section and make payments
17 thereon:



- 1 (1) On a quarterly basis during the calendar or fiscal
2 year, the return and payment to be made on or before
3 the [~~twentieth~~] last day of the calendar month after
4 the close of each quarter, to wit: for calendar year
5 taxpayers, on or before April [~~20,~~] 30, July [~~20,~~] 31,
6 October [~~20,~~] 31, and January [~~20~~] 31 or, for fiscal
7 year taxpayers, on or before the [~~twentieth~~] last day
8 of the fourth month, seventh month, and tenth month
9 following the beginning of the fiscal year and on or
10 before the [~~twentieth~~] last day of the month following
11 the close of the fiscal year; provided that the
12 director is satisfied that the grant of the permit
13 will not unduly jeopardize the collection of the taxes
14 due thereon and the taxpayer's total tax liability for
15 the calendar or fiscal year under this chapter will
16 not exceed \$4,000; or
- 17 (2) On a semiannual basis during the calendar or fiscal
18 year, the return and payment to be made on or before
19 the [~~twentieth~~] last day of the calendar month after
20 the close of each six-month period, to wit: for
21 calendar year taxpayers, on July [~~20~~] 31 and January



1 [20] 31 or, for fiscal year taxpayers, on or before
2 the [~~twentieth~~] last day of the seventh month
3 following the beginning of the fiscal year and on or
4 before the last day of the month following the close
5 of the fiscal year; provided that the director is
6 satisfied that the grant of the permit will not unduly
7 jeopardize the collection of the taxes due thereon and
8 the taxpayer's total tax liability for the calendar or
9 fiscal year under this chapter will not exceed \$2,000.

10 The director, for good cause, may permit a taxpayer to make
11 monthly payments based on the taxpayer's estimated quarterly or
12 semiannual liability, provided the taxpayer files a
13 reconciliation return at the end of each quarter or at the end
14 of each six-month period during the calendar or fiscal year, as
15 provided in this section."

16 SECTION 2. Section 237-33, Hawaii Revised Statutes, is
17 amended to read as follows:

18 "**§237-33 Annual return, payment of tax.** On or before the
19 [~~twentieth~~] last day of the fourth month following the close of
20 the taxable year, each taxpayer shall make a return showing the
21 value of products, gross proceeds of sales or gross income, and



1 compute the amount of tax chargeable against the taxpayer in
2 accordance with this chapter and deduct the amount of monthly
3 payments (as hereinbefore provided), and transmit with the
4 taxpayer's report a remittance in the form required by section
5 237-31 covering the residue of the tax chargeable against the
6 taxpayer to the district office of the department of taxation
7 hereinafter designated. The return shall be signed by the
8 taxpayer, if made by an individual, or by the president, vice-
9 president, secretary, or treasurer of a corporation, if made on
10 behalf of a corporation. If made on behalf of a partnership,
11 firm, society, unincorporated association, group, hui, joint
12 adventure, joint stock company, corporation, trust estate,
13 decedent's estate, trust, or other entity, any individual
14 delegated by the entity shall sign the same on behalf of the
15 taxpayer. If for any reason it is not practicable for the
16 individual taxpayer to sign the return, it may be done by any
17 duly authorized agent. The department, for good cause shown,
18 may extend the time for making the return on the application of
19 any taxpayer and grant such reasonable additional time within
20 which to make the same as may, by it, be deemed advisable.



S.B. NO. 794

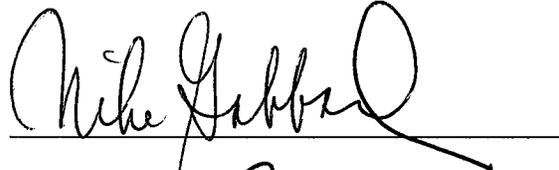
1 Section 232-2 applies to the annual return, but not to a
2 monthly return."

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

5 SECTION 4. This Act, upon its approval, shall apply to
6 returns and payments due on or after January 1, 2018.

7

INTRODUCED BY:











S.B. NO. 794

Report Title:

General Excise Tax; Monthly, Quarterly, Semiannual, or Annual Returns; Payments

Description:

Amends the date of filing of monthly, quarterly, semiannual, and annual general excise tax returns from the 20th day of the respective applicable month to the last day of the month. Applies to returns and payments due on or after 1/1/18.

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