### A BILL FOR AN ACT

RELATING TO ELECTIONS.

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

- SECTION 1. The legislature finds that a robust democracy requires public servants to be transparent toward those whom they are elected to serve. While in office, those in executive
- 4 branch positions make a great many decisions that directly
- 5 impact the economy. To promote a robust democracy, ensure
- 6 transparency, avoid conflicts of interest, and prevent unethical
- 7 decision making within an executive branch administration,
- 8 leaders should provide full financial disclosure. Without full
- 9 public disclosure of a candidate's past income, business
- $10\,$  relations, and indebtedness, both monetary and otherwise, a
- 11 citizen cannot cast an informed vote or be assured that
- 12 decisions made by the executive will be in the interests of the
- 13 people, rather than for the candidate's own financial gain.
- 14 The Office of President of the United States carries the
- 15 highest responsibilities, and its occupants must be held to the
- 16 highest standard of transparency and accountability. The
- 17 legislature notes that, to ensure transparency, a presidential



- 1 candidate once demanded that the State of Hawaii produce a birth
- 2 certificate to verify the eligibility for office of a former
- 3 President. Accordingly, the State will now require candidates
- 4 for certain executive branch positions to produce their tax
- 5 returns.
- 6 The purpose of this Act is to promote electoral
- 7 transparency and accountability by requiring that candidates for
- 8 President or Vice President of the United States, governor or
- 9 lieutenant governor of the State, and mayor of a county in the
- 10 State disclose their federal income tax returns from the five
- 11 most recent taxable years.
- 12 SECTION 2. Chapter 11, Hawaii Revised Statutes, is amended
- 13 by adding a new section to part I to be appropriately designated
- 14 and to read as follows:
- 15 "S11- Tax returns disclosure; United States President
- and Vice President; governor and lieutenant governor; mayor.
- 17 (a) No later than fifty days before a general election, each
- 18 candidate for the office of President or Vice President of the
- 19 United States, governor or lieutenant governor, or mayor of a
- 20 county, shall:

1	(1)	Submit to the office of elections a copy of the
2		federal income tax return of the candidate for the
3		five most recent taxable years that a return has been
4		filed with the Internal Revenue Service; and
5	(2)	Provide written consent to the office of elections for
6		the public disclosure of the federal income tax
7		returns.
8	(b)	Federal income tax returns submitted to the office of
9	elections	shall be made publicly available on the website of the
10	office of	elections no later than seven days after submission.
11	(c)	Prior to placing any federal income tax return on the
12	website o	f the office of elections, the chief election officer
13	shall red	act information that the director of taxation deems
14	appropria	te.
15	<u>(d)</u>	Notwithstanding any law to the contrary, if a
16	candidate	for the office of President or Vice President,
17	governor	or lieutenant governor, or mayor fails to comply with
18	subsection	n (a), the name of the candidate shall not be printed
19	upon the	official ballot for the general election.

1	(e) For the purposes of this section, "federal income tax	
2	return" shall have the same meaning as "return" in section	
3	6103(b)(1) of the Internal Revenue Code of 1986, as amended."	
4	SECTION 3. Section 14-28, Hawaii Revised Statutes, is	
5	amended to read as follows:	
6	"§14-28 Convening and voting for [president] President and	
7	[vice president; Dice President; party vote. (a) The	
8	electors, when convened, if both candidates are alive, shall	
9	vote by ballot for that person for [president] President and	
10	that person for [vice president] Vice President of the United	
11	States, who are, respectively, the candidates of the political	
12	party or group [which] that they represent, one of whom, at	
13	least, is not an inhabitant of this State.	
14	(b) Notwithstanding any law to the contrary, the electors,	
15	when convened, shall not vote for any person for President or	
16	Vice President unless that person, at least fifty days prior to	
17	the general election, has:	
18	(1) Complied with section 11- (1)(a); or	
19	(2) Posted on the internet at no charge for public viewing	
20	the candidate's federal income tax returns for the	

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1	five most recent taxable years for which returns have
2	been filed prior to the general election."
3	SECTION 4. This Act does not affect rights and duties that
4	matured, penalties that were incurred, and proceedings that were
5	begun before its effective date.
6	SECTION 5. Statutory material to be repealed is bracketed
7	and stricken. New statutory material is underscored.
8	SECTION 6. This Act shall take effect upon its approval.
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### Report Title:

Elections; President; Vice President; Governor; Lieutenant Governor; Mayor; Financial Disclosure; Tax Returns

#### Description:

Requires certain executive branch candidates to disclose their federal income tax returns in order for their names to appear on an election ballot. Prohibits electors for the offices of President and Vice President of the United States to vote for candidates who have not disclosed their federal income tax returns.

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