



GOV. MSG. NO. 1217

EXECUTIVE CHAMBERS
HONOLULU

DAVID Y. IGE
GOVERNOR

June 28, 2021

The Honorable Ronald D. Kouchi,
President
and Members of the Senate
Thirty First State Legislature
State Capitol, Room 409
Honolulu, Hawai'i 96813

The Honorable Scott K. Saiki,
Speaker and Members of the
House of Representatives
Thirty First State Legislature
State Capitol, Room 431
Honolulu, Hawai'i 96813

Dear President Kouchi, Speaker Saiki, and Members of the Legislature:

This is to inform you that on June 28, 2021, the following bill was signed into law:

SB1196 SD2 HD1 CD1

RELATING TO WITHHOLDING TAX
ACT 115 (21)

Sincerely,

DAVID Y. IGE
Governor, State of Hawai'i

A BILL FOR AN ACT

RELATING TO WITHHOLDING TAX.

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

1 SECTION 1. Section 235-63, Hawaii Revised Statutes, is
2 amended to read as follows:
3 "**§235-63 Statements to employees.** (a) Every employer
4 required to deduct and withhold any tax on the wages of any
5 employee shall furnish to each employee in respect of the
6 employee's employment during the calendar year, on or before
7 January 31 of the succeeding year, or if the employee's
8 employment is terminated before the close of a calendar year,
9 within thirty days after the date of receipt of a written
10 request from the employee if [~~such~~] the thirty-day period ends
11 before January 31, a written statement, showing the period
12 covered by the statement, the wages paid by the employer to the
13 employee during [~~such~~] the period[~~]~~ covered by the statement,
14 and the amount of the tax deducted and withheld or paid in
15 respect of [~~such~~] those wages. Each [~~such~~] employer required to
16 furnish a statement under this section shall file on or before
17 [~~the last day of February~~] January 31 following the close of the
18 calendar year a duplicate copy of each [~~such~~] statement. The



1 department of taxation may grant to any employer a reasonable
2 extension of time, not in excess of sixty days, with respect to
3 any statement required by this section to be furnished to an
4 employee or filed, and may by regulation provide for the
5 furnishing or filing of statements at [such] other times and
6 containing [such] other information as may be required for the
7 administration of this chapter. The department shall prescribe
8 the form of the statement required by this section and may adopt
9 any federal form appropriate for the purpose.

10 (b) In regard to the statement required under

11 subsection (a), an employer that:

12 (1) Wilfully fails to furnish the statement to the
13 employee by the prescribed due date;

14 (2) Fails to file the statement with the department by the
15 prescribed due date; or

16 (3) Fails to electronically file the statement with the
17 department if the employer is required to file
18 electronically under section 231-8.5;

19 shall be subject to a penalty of \$25 per failure; provided that
20 the penalty imposed under this section shall not exceed \$50 per
21 employee."



1 SECTION 2. Statutory material to be repealed is bracketed
2 and stricken. New statutory material is underscored.
3 SECTION 3. This Act shall take effect on January 1, 2022.

APPROVED this 28 day of JUN , 2021

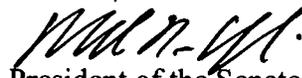


GOVERNOR OF THE STATE OF HAWAII

THE SENATE OF THE STATE OF HAWAI‘I

Date: April 27, 2021
Honolulu, Hawaii 96813

We hereby certify that the foregoing Bill this day passed Final Reading in the Senate of the Thirty-First Legislature of the State of Hawai‘i, Regular Session of 2021.


President of the Senate


Clerk of the Senate

SB No. 1196, SD 2, HD 1, CD 1

THE HOUSE OF REPRESENTATIVES OF THE STATE OF HAWAII

Date: April 27, 2021
Honolulu, Hawaii

We hereby certify that the above-referenced Bill on this day passed Final Reading in the House of Representatives of the Thirty-First Legislature of the State of Hawaii, Regular Session of 2021.



Scott K. Saiki
Speaker
House of Representatives



Brian L. Takeshita
Chief Clerk
House of Representatives