
A BILL FOR AN ACT

RELATING TO THE AUDITOR.

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

1 SECTION 1. Section 23-5, Hawaii Revised Statutes, is
2 amended by amending subsection (a) to read as follows:

3 "(a) ~~[The]~~ Notwithstanding any law to the contrary, the
4 auditor may examine and inspect all accounts, books, records,
5 files, papers, and documents and all financial affairs of every
6 department, office, agency, and political subdivision; provided
7 that:

8 (1) Upon written request by the auditor, the department of
9 taxation shall provide to the auditor access to tax
10 returns but only to the extent necessary and relevant
11 to the scope of the comprehensive annual financial
12 report audit of the State; and

13 (2) Tax return information provided to the auditor by the
14 department of taxation pursuant to paragraph (1) shall
15 be considered working papers of the auditor pursuant
16 to section 23-9.5."



- 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 Statutory material to be repealed is bracketed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 July 1, 2114.



H.B. NO. 517 H.D. 1

Report Title:

State Auditor; Powers; Scope; Examination; Accounts; Records

Description:

Clarifies that the state auditor may examine all accounts and records of any other State department, agency, or division notwithstanding any law to the contrary. Effective 7/1/2114.
(HD1)

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