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# A BILL FOR AN ACT

RELATING TO TAXATION.

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

1           SECTION 1. Chapter 243, Hawaii Revised Statutes, is  
2 amended by adding a new section to be appropriately designated  
3 and to read as follows:

4           "§243-       Chapter 235 and chapter 237 applicable. All of  
5 the provisions of chapters 235 and 237 not inconsistent with  
6 this chapter and that may appropriately be applied to the taxes,  
7 persons, circumstances, and situations involved in this chapter,  
8 including (without prejudice to the generality of the foregoing)  
9 provisions as to penalties and interest, and provisions granting  
10 administrative powers to the director of taxation, and  
11 provisions for the assessment, levy, and collection of taxes,  
12 shall be applicable to the taxes imposed by this chapter, and to  
13 the assessment, levy, and collection thereof."

14           SECTION 2. Section 243-2, Hawaii Revised Statutes, is  
15 amended to read as follows:

16           "§243-2 Distributors to register and be licensed. (a)  
17 Every distributor, and any person before becoming a distributor,



1 shall register as such with the department of taxation on forms  
2 to be prescribed, prepared, and furnished by the department and  
3 the department shall issue to ~~[such]~~ the distributor a license  
4 which shall be valid until revoked by the department as  
5 hereinafter provided. ~~[However, distributors who cannot legally~~  
6 ~~be required by the State to so register and be licensed, or to~~  
7 ~~perform the duties required of distributors by any other~~  
8 ~~provisions of this chapter, shall be deemed to be excluded from~~  
9 ~~the operation of such provisions.]~~

10 (b) Any license issued under this chapter shall not be  
11 assignable and shall be conspicuously displayed on the licensed  
12 premises of the licensee. Whenever a license is defaced,  
13 destroyed, or lost, or the licensed premises are relocated, the  
14 department may issue a duplicate license to the licensee upon  
15 the payment of a fee of 50 cents.

16 (c) The department may suspend or revoke any license  
17 issued under this chapter whenever the department finds that the  
18 licensee has failed to comply with this chapter or any rule  
19 adopted under this chapter, or for any other good cause. Good  
20 cause includes but is not limited to instances where an  
21 applicant or licensee has:



- 1        (1) Submitted a false or fraudulent application or
- 2        provided a false statement in an application;
- 3        (2) Possessed or displayed a false or fraudulent license;
- 4        (3) Failed to comply with, violated, or been convicted of
- 5        violating any county, state, or federal law directly
- 6        pertaining to the sale, importation, acquisition,
- 7        possession, distribution, transportation, or smuggling
- 8        of fuel, including petroleum products and alternative
- 9        fuels; or
- 10       (4) Failed to maintain complete and accurate records when
- 11       and if required to be kept.

12 Upon suspending or revoking any license, the department may  
13 request that the licensee surrender the license or any duplicate  
14 issued to or printed by the licensee, and the licensee shall  
15 surrender the license or duplicate promptly to the department as  
16 requested.

17       (d) When the department suspends or revokes a license, the  
18 department shall immediately notify the licensee and afford the  
19 licensee a hearing, if requested; provided that a hearing has  
20 not already been afforded. The department shall provide no less



1 than thirty days notice to the licensee of a hearing afforded  
2 under this subsection. After the hearing, the department shall:

- 3 (1) Rescind its order of suspension;
- 4 (2) Continue the suspension;
- 5 (3) Revoke the license; or
- 6 (4) Rescind its order of revocation."

7 SECTION 3. Section 243-3, Hawaii Revised Statutes, is  
8 amended to read as follows:

9 **"§243-3 Retail dealers, permits; certificates.** (a) The  
10 certificate of a retail dealer as to the amount of the retail  
11 dealer's retail sales during the month, referred to in  
12 section 243-10, is of no validity unless at the time of making  
13 the certificate the retail dealer holds a permit from the  
14 department of taxation, which is then in effect. In order to  
15 obtain a permit, a retail dealer shall make an application to  
16 the department therefor, in such form as the department  
17 prescribes, and containing such information as the department  
18 requires.

19 (b) Any person who makes a false or fraudulent application  
20 or certificate or false statement in an application or  
21 certificate provided for by this chapter, with intent to defraud



1 the State or to obtain, for a licensed distributor, an  
2 unauthorized credit, or who in any manner intentionally deceives  
3 or attempts to deceive the department in relation to an  
4 application or certificate provided for by this chapter, shall  
5 be fined not more than \$5,000 or imprisoned not more than one  
6 year, or both.

7 (c) No permit shall be issued to a retail dealer unless  
8 the department is satisfied that:

9 (1) The retail dealer, as to all of the liquid fuel  
10 purchased by the retail dealer from licensed  
11 distributors, is engaged exclusively in selling the  
12 same at retail, and is not using the liquid fuel for  
13 any other purpose; [~~or~~]

14 (2) The retail dealer maintains on the premises a pump or  
15 pumps drawing on tanks into which fuel is delivered by  
16 licensed distributors and from which no liquid fuel is  
17 drawn by the retailer for any purpose other than the  
18 sale thereof at retail, and the retail dealer further  
19 maintains records showing the quantity of liquid fuel  
20 on hand in those tanks at the beginning and end of



1 each month and the deliveries into those tanks made by  
2 licensed distributors during the month; or

3 (3) The retail dealer maintains records by which retail  
4 sales of liquid fuel purchased from licensed  
5 distributors are segregated from all other sales or  
6 uses of liquid fuel, and further showing the quantity  
7 of liquid fuel on hand at the beginning and end of  
8 each month and the purchases of liquid fuel from  
9 licensed distributors during the month.

10 (d) Permits to retail dealers shall be issued on an annual  
11 basis and shall expire at the end of each calendar year. A fee  
12 of \$5 shall be charged for each permit or renewal thereof.

13 Permits shall be numbered and each certificate made by a retail  
14 dealer holding a permit shall bear the same identifying number  
15 as the permit which the retail dealer holds.

16 [~~(e) The department may revoke a permit upon the grounds~~  
17 ~~hereinafter stated, after notice to the retail dealer holding~~  
18 ~~the permit informing the retail dealer of the grounds of the~~  
19 ~~proposed revocation and of the time and place at which a hearing~~  
20 ~~will be held thereon. If the department finds, after the~~  
21 ~~hearing, that there is good cause therefor it may revoke the~~



1 ~~permit. The permit may be revoked upon any of the following~~  
2 ~~grounds:~~

3 ~~(1) A false or fraudulent application or false statement~~  
4 ~~in an application;~~

5 ~~(2) The giving of a false or fraudulent certificate or a~~  
6 ~~false statement in a certificate;~~

7 ~~(3) Failure to maintain the practices or records required~~  
8 ~~by paragraphs (1), (2), or (3) of subsection (c),~~  
9 ~~whichever is applicable as shown by the retail~~  
10 ~~dealer's application for the permit;~~

11 ~~(4) Incomplete or inaccurate records when and if required~~  
12 ~~to be kept.]~~

13 (e) Any entity that operates as a distributor and also  
14 sells fuel to consumers at retail shall acquire a separate  
15 retail dealer permit.

16 (f) Each retail dealer who holds a permit issued by the  
17 department ~~[which]~~ that remains in effect~~[7]~~ may make a  
18 certificate showing the amount of retail sales, made by the  
19 retail dealer during the month, of liquid fuel purchased from a  
20 licensed distributor, and ~~[further]~~ may further furnish ~~[such]~~  
21 the certificate to the licensed distributor from whom the retail



1 dealer purchased the liquid fuel, for the retail dealer's use as  
2 provided, in section 243-10.

3 (g) A retail dealer permit shall be nonassignable and  
4 nontransferable from one entity to another entity. A retail  
5 dealer permit may be transferred from one business location to  
6 another business location after an application has been filed  
7 with the department requesting the transfer and approval has  
8 been obtained from the department.

9 (h) A retail dealer permit issued under this section shall  
10 be displayed at all times in a conspicuous place at the place of  
11 business requiring the permit.

12 (i) The department may suspend, revoke, or decline to  
13 renew any permit issued under this chapter whenever the  
14 department finds that the applicant has failed to comply with  
15 this chapter or any rule adopted under this chapter, or for any  
16 other good cause. Good cause includes but is not limited to  
17 instances where an applicant or permittee has:

18 (1) Submitted a false or fraudulent application or  
19 provided a false statement in an application;

20 (2) Possessed or displayed a false or fraudulent permit;



1       (3) Provided a false or fraudulent certificate or made a  
2       false statement in a certificate;

3       (4) Failed to comply with, violated, or been convicted of  
4       violating any county, state, or federal law directly  
5       pertaining to the sale, importation, acquisition,  
6       possession, distribution, transportation, or smuggling  
7       of fuel, including but not limited to petroleum  
8       products and alternative fuels; or

9       (5) Failed to maintain complete and accurate records when  
10       and if required to be kept.

11 Upon suspending or revoking any permit, the department may  
12 request that the permittee surrender the permit or any duplicate  
13 issued to or printed by the permittee, and the permittee shall  
14 surrender the permit or duplicate promptly to the department as  
15 requested.

16       (j) When the department suspends, revokes, or declines to  
17 renew a permit, the department shall immediately notify the  
18 applicant or permittee and afford the applicant or permittee a  
19 hearing, if requested; provided that a hearing has not already  
20 been afforded. The department shall provide no less than thirty



1 days notice to the applicant or permittee of a hearing afforded  
2 under this subsection. After the hearing, the department shall:

- 3       (1) Rescind its order of suspension;
- 4       (2) Continue the suspension;
- 5       (3) Revoke the permit;
- 6       (4) Rescind its order of revocation;
- 7       (5) Decline to renew the permit; or
- 8       (6) Renew the permit."

9       SECTION 4. Section 243-10, Hawaii Revised Statutes, is  
10 amended to read as follows:

11       "**§243-10 Statements and payments.** Each distributor and  
12 each person subject to section [~~243-4(b),~~] 243-4, on or before  
13 the twentieth day of each calendar month, shall file with the  
14 [~~director of taxation,~~] department, on forms prescribed[~~r~~  
15 ~~prepared, and furnished~~] by the [~~director,~~] department, a  
16 statement, authenticated as provided in section 231-15, showing  
17 separately for each county and for the island of Lanai and the  
18 island of Molokai within which and whereon fuel is sold or used  
19 during each preceding month of the calendar year, the following:

- 20       (1) The total number of gallons of fuel refined,  
21           manufactured, or compounded by the distributor or



1 person within the State and sold or used by the  
2 distributor or person, and if for ultimate use in  
3 another county or on either island, the name of that  
4 county or island;

5 (2) The total number of gallons of fuel acquired by the  
6 distributor or person during the month from persons  
7 not subject to the tax on the transaction or only  
8 subject to tax thereon at the rate of 1 cent per  
9 gallon, as the case may be, and sold or used by the  
10 distributor or person, and if for ultimate use in  
11 another county or on either island, the name of that  
12 county or island;

13 (3) The total number of gallons of fuel sold by the  
14 distributor or person to the United States or any  
15 department or agency thereof, or to any other person  
16 or entity, or used in any manner, the effect of which  
17 sale or use is to exempt the fuel from the tax imposed  
18 by this chapter; and

19 (4) Additional information relative to the acquisition,  
20 purchase, manufacture, or importation into the State,  
21 and the sale, use, or other disposition, of diesel oil



1 by the distributor or person during the month, as the  
2 department of taxation by rule shall prescribe.

3 At the time of submitting the foregoing report to the  
4 department, each distributor and person shall pay the tax on  
5 each gallon of fuel (including diesel oil) sold or used by the  
6 distributor or person in each county and on the island of Lanai  
7 and the island of Molokai during the preceding month, as shown  
8 by the statement and required by this chapter; provided that the  
9 tax shall not apply to any fuel exempted and so long as the same  
10 is exempted from the imposition of the tax by the Constitution  
11 or laws of the United States; and the tax shall be paid only  
12 once upon the same fuel; provided further that a licensed  
13 distributor shall be entitled, in computing the tax the licensed  
14 distributor is required to pay, to deduct from the gallons of  
15 fuel reported for the month for each county or for the island of  
16 Lanai or the island of Molokai, as the case may be, one gallon  
17 for each ninety-nine gallons of like liquid fuel sold by retail  
18 dealers in that county or on that island during the month, as  
19 shown by certificates furnished by the retail dealers to the  
20 distributor and attached to the distributor's report. All taxes



1 payable for any month shall be delinquent after the expiration  
2 of the twentieth day of the following month.

3 Statements filed under this section concerning the number  
4 of gallons of fuel refined, manufactured, compounded, imported,  
5 sold or used by the distributor or person ~~[are]~~ shall be public  
6 records. All other information filed under this chapter and not  
7 expressly made public record under this section shall not be  
8 public records."

9 SECTION 5. Section 244D-1, Hawaii Revised Statutes, is  
10 amended by amending the definition of "dealer" to read as  
11 follows:

12 ""Dealer" means the holder of a manufacturer's license, [a]  
13 wholesaler's license, ~~[or a]~~ brewpub's license, winery's  
14 license, or small craft producer's license under the liquor  
15 law."

16 SECTION 6. Section 244D-2, Hawaii Revised Statutes, is  
17 amended to read as follows:

18 "[~~§~~§244D-2~~]~~ **Permit.** (a) It shall be unlawful for any  
19 dealer to sell liquor unless a permit has been issued to the  
20 dealer as hereinafter prescribed, and such permit is in full  
21 force and effect.



1 (b) The liquor commission shall certify to the department  
2 [~~of taxation from time to time and within forty-eight hours~~  
3 ~~after such license is issued~~] the name of every dealer, together  
4 with the dealer's place of business and the period covered by  
5 the dealer's license. The department [~~thereupon~~] shall issue  
6 its permit to such person for the period covered by the person's  
7 license upon the payment of a permit fee of \$2.50. The permit  
8 shall be issued by the department as of the date when the liquor  
9 commission issued the license.

10 (c) Any permit issued under this chapter shall be for the  
11 period covered by dealer's license; it shall not be assignable;  
12 it shall be conspicuously displayed on the licensed premises of  
13 the permittee; it shall expire upon the expiration of the period  
14 covered by the permittee's license, or on June 30 next  
15 succeeding the date upon which it is issued, whichever is  
16 earlier, unless sooner suspended, surrendered, or revoked for  
17 cause by the department; and it shall be renewed annually before  
18 July 1, upon fulfillment of all requirements as in the case of  
19 an original permit and the payment of a renewal fee of \$2.50.  
20 Whenever a permit is defaced, destroyed, or lost, or the  
21 licensed premises are relocated, the department may issue a



1 duplicate permit to the permittee upon the payment of a fee of  
2 50 cents.

3 ~~[(d) The department may suspend, or, after hearing,~~  
4 ~~revoke, any permit issued under this chapter whenever it finds~~  
5 ~~that the permittee has failed to comply with this chapter, or~~  
6 ~~any rule or regulation of the department prescribed, adopted,~~  
7 ~~and promulgated under this chapter. Upon suspending or revoking~~  
8 ~~any permit the department shall request the permittee to~~  
9 ~~surrender to it immediately the permit, or any duplicate thereof~~  
10 ~~issued to the permittee, and the permittee shall surrender the~~  
11 ~~same promptly to the department as requested.]~~

12 (d) The department may suspend, revoke, or decline to  
13 renew any permit issued under this chapter whenever the  
14 department finds that the applicant has failed to comply with  
15 this chapter or any rule adopted under this chapter, or for any  
16 other good cause. Good cause includes but is not limited to  
17 instances where an applicant or permittee has:

- 18 (1) Submitted a false or fraudulent application or  
19 provided a false statement in an application;  
20 (2) Possessed or displayed a false or fraudulent permit;



- 1       (3) Failed to comply with, violated, or been convicted of  
2       violating any county, state, or federal law directly  
3       pertaining to the sale, importation, acquisition,  
4       possession, distribution, transportation, or smuggling  
5       of liquor; or
- 6       (4) Failed to maintain complete and accurate records when  
7       and if required to be kept.

8       Upon suspending or revoking any permit, the department may  
9       request that the permittee surrender the permit or any duplicate  
10       issued to, or printed by the permittee, and the permittee shall  
11       surrender the permit or duplicate promptly to the department as  
12       requested.

13       (e) Whenever the department suspends, revokes, or declines  
14       to renew a permit, [it] the department shall notify the  
15       applicant or permittee immediately and afford the applicant or  
16       permittee a hearing, if desired[, and if]; provided that a  
17       hearing has not already been afforded. The department shall  
18       provide no less than thirty days notice to the applicant or  
19       permittee of a hearing afforded under this subsection. After  
20       the hearing the department shall [either rescind its order of



1 ~~suspension, or good cause appearing therefor, shall continue the~~  
2 ~~suspension or revoke the permit.]:~~

- 3       (1) Rescind its order of suspension;
- 4       (2) Continue the suspension;
- 5       (3) Revoke the permit;
- 6       (4) Rescind its order of revocation;
- 7       (5) Decline to renew the permit; or
- 8       (6) Renew the permit."

9       SECTION 7. Section 245-2, Hawaii Revised Statutes, is  
10 amended to read as follows:

11       "**§245-2 License.** (a) It shall be unlawful for any person  
12 to engage in the business of a wholesaler or dealer in the State  
13 without having received first a license therefor issued by the  
14 department of taxation under this chapter; provided that this  
15 section shall not be construed to supersede any other law  
16 relating to licensing of persons in the same business.

17       (b) The license shall be issued by the department upon  
18 application therefor, in such form and manner as shall be  
19 required by rule of the department, and the payment of a fee of  
20 \$2.50, and shall be renewable annually on July 1 for the twelve  
21 months ending the succeeding June 30.



1        (c) Any license issued under this chapter shall not be  
2 assignable and shall be conspicuously displayed on the licensed  
3 premises of the licensee. Whenever a license is defaced,  
4 destroyed, or lost, or the licensed premises are relocated, the  
5 department may issue a duplicate license to the licensee upon  
6 the payment of a fee of 50 cents.

7        [~~e~~] (d) The department may suspend [~~or, after hearing~~],  
8 revoke, or decline to renew any license issued under this  
9 chapter whenever the department finds that the applicant or  
10 licensee has failed to comply with this chapter or any rule  
11 adopted under this chapter, or for any other good cause. Good  
12 cause includes but is not limited to instances where an  
13 applicant or licensee has:

- 14        (1) Submitted a false or fraudulent application or  
15                provided a false statement in an application; [~~or~~]  
16        (2) Possessed or displayed a false or fraudulent  
17                license[~~-~~];  
18        (3) Failed to comply with, violated, or been convicted of  
19 violating any county, state, or federal law directly  
20 pertaining to the sale, importation, acquisition,  
21 possession, stamping, distribution, transportation, or



1 smuggling of cigarettes, counterfeit cigarettes,  
2 counterfeit tax stamps, or other tobacco products; or  
3 (4) Failed to maintain complete and accurate records when  
4 and if required to be kept.

5 Upon suspending or revoking any license, the department [~~shall~~]  
6 may request that the licensee immediately surrender the license  
7 or any duplicate issued to, or printed by the licensee, and the  
8 licensee shall surrender the license or duplicate promptly to  
9 the department as requested.

10 [~~(d)~~] (e) Whenever the department suspends, revokes, or  
11 declines to renew a license, the department shall notify the  
12 applicant or licensee immediately and afford the applicant or  
13 licensee a hearing, if requested [~~and if~~]; provided that a  
14 hearing has not already been afforded. The department shall  
15 provide no less than thirty days notice to the applicant or  
16 licensee of a hearing afforded under this subsection. After the  
17 hearing, the department shall:

- 18 (1) Rescind its order of suspension;
- 19 (2) Continue the suspension;
- 20 (3) Revoke the license;
- 21 (4) Rescind its order of revocation;



1 (5) Decline to renew the license; or

2 (6) Renew the license."

3 SECTION 8. Section 245-2.5, Hawaii Revised Statutes, is  
4 amended by amending subsections (m) and (n) to read as follows:

5 "(m) The department may suspend [~~or, after hearing~~],  
6 revoke, or decline to renew any retail tobacco permit issued  
7 under this chapter whenever the department finds that the  
8 applicant or permittee has failed to comply with this chapter or  
9 any rule adopted under this chapter, or for any other good  
10 cause. Good cause includes but is not limited to instances  
11 where an applicant or permittee has:

12 (1) Submitted a false or fraudulent application or  
13 provided a false statement in an application; [~~or~~]

14 (2) Possessed or displayed a false or fraudulent retail  
15 tobacco permit[~~or~~];

16 (3) Failed to comply with, violated, or been convicted of  
17 violating any county, state, or federal law directly  
18 pertaining to the sale, importation, acquisition,  
19 possession, stamping, distribution, transportation, or  
20 smuggling of cigarettes, counterfeit cigarettes,  
21 counterfeit tax stamps, or other tobacco products; or



1       (4) Failed to maintain complete and accurate records when  
2             and if required to be kept.

3 Upon suspending or revoking any retail tobacco permit, the  
4 department [~~shall~~] may request that the permittee immediately  
5 surrender any retail tobacco permit or duplicate issued to, or  
6 printed by the permittee, and the permittee shall surrender the  
7 permit or duplicate promptly to the department as requested.

8       (n) Whenever the department suspends, revokes, or declines  
9 to renew a retail tobacco permit, the department shall notify  
10 the applicant or permittee immediately and afford the applicant  
11 or permittee a hearing, if requested [~~and if~~]; provided that a  
12 hearing has not already been afforded. The department shall  
13 provide no less than thirty days notice to the applicant or  
14 permittee of a hearing afforded under this subsection. After  
15 the hearing, the department shall:

- 16       (1) Rescind its order of suspension;
- 17       (2) Continue the suspension;
- 18       (3) Revoke the retail tobacco permit;
- 19       (4) Rescind its order of revocation;
- 20       (5) Decline to renew the retail tobacco permit; or
- 21       (6) Renew the retail tobacco permit."



1 SECTION 9. Section 245-9, Hawaii Revised Statutes, is  
2 amended by amending subsection (a) to read as follows:

3 "(a) The department and the attorney general may examine  
4 all records [~~, including tax returns and reports under~~  
5 ~~section 245-31,~~] required to be kept or filed under this  
6 chapter, and books, papers, and records of any person engaged in  
7 the business of wholesaling or dealing cigarettes and tobacco  
8 products, to verify the accuracy of the payment of the taxes  
9 imposed by this chapter. Every person in possession of any  
10 books, papers, and records, and the person's agents and  
11 employees, are directed and required to give the department and  
12 the attorney general the means, facilities, and opportunities  
13 for the examinations."

14 SECTION 10. Section 245-33, Hawaii Revised Statutes, is  
15 amended to read as follows:

16 "[~~§~~]**S245-33**[~~§~~] **Unused stamps; cancellation of stamps.** The  
17 department shall adopt rules for a refund or credit to a  
18 licensee in the amount of the denominated values less any  
19 discount applied pursuant to section 245-22(e) of any unused  
20 stamps. The department may provide by rule for the cancellation  
21 of stamps."



1 SECTION 11. Section 243-8, Hawaii Revised Statutes, is  
2 repealed.

3 [~~"§243-8 License taxes payable monthly. License taxes  
4 imposed by this chapter shall be paid in monthly installments to  
5 the department of taxation."~~]

6 SECTION 12. Section 245-31, Hawaii Revised Statutes, is  
7 repealed.

8 [~~"§245-31 Monthly report on distributions of cigarettes  
9 and tobacco products, and purchases of stamps. (a) On or  
10 before the twentieth day of each month, every licensee shall  
11 file on forms prescribed by the department:~~

12 (1) ~~A report of the licensee's distributions of cigarettes  
13 and purchases of stamps during the preceding month;  
14 and~~

15 (2) ~~Any other information that the department may require  
16 to carry out this part.~~

17 (b) ~~On or before the twentieth day of each month, every  
18 licensee shall file on forms prescribed by the department:~~

19 (1) ~~A report of the licensee's distributions of tobacco  
20 products and the wholesale costs of tobacco products  
21 during the preceding month; and~~



1       ~~(2) Any other information that the department may require~~  
2           ~~to carry out this part." ]~~

3           SECTION 13. This Act does not affect rights and duties  
4 that matured, penalties that were incurred, and proceedings that  
5 were begun before its effective date.

6           SECTION 14. Statutory material to be repealed is bracketed  
7 and stricken. New statutory material is underscored.

8           SECTION 15. This Act shall take effect on July 1, 2021.



**Report Title:**

Taxation; Fuel Tax; Liquor Tax; Cigarette Tax; Tobacco Tax

**Description:**

Makes various technical amendments to chapters 243, 244D, and 245, Hawaii Revised Statutes, relating to the fuel, liquor, cigarette, and tobacco tax laws. (HD1)

*The summary description of legislation appearing on this page is for informational purposes only and is not legislation or evidence of legislative intent.*

