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## HOUSE CONCURRENT RESOLUTION

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REQUESTING THE DEPARTMENT OF TAXATION TO ESTABLISH A TAX AMNESTY  
DAY TO ALLOW BUSINESSES AND INDIVIDUALS TO PAY UNPAID TAXES  
WITHOUT PENALTIES OR FINES.

1 WHEREAS, the State relies on tax revenue to fund essential  
2 public services, including education, health care,  
3 infrastructure, and public safety; and  
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5 WHEREAS, some businesses and individuals may have  
6 outstanding tax liabilities due to financial hardships,  
7 administrative errors, or unintentional noncompliance; and  
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9 WHEREAS, penalties and fines associated with unpaid taxes  
10 can discourage individuals and businesses from coming forward to  
11 settle their outstanding liabilities; and  
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13 WHEREAS, the establishment of a Tax Amnesty Day would  
14 provide a one-time opportunity for businesses and individuals to  
15 voluntarily pay their outstanding taxes without incurring  
16 additional penalties and fines; and  
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18 WHEREAS, similar tax amnesty programs in other  
19 jurisdictions have successfully encouraged voluntary compliance,  
20 increased tax revenue collection, and reduced administrative  
21 burdens on tax enforcement agencies; and  
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23 WHEREAS, in 2009, the Hawaii Department of Taxation offered  
24 a Tax Fresh Start Program to provide an opportunity for eligible  
25 taxpayers to pay their back taxes to the State while avoiding  
26 penalties and potentially avoiding referral for criminal  
27 prosecution; and  
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## H.C.R. NO. 101

1 WHEREAS, under the Tax Fresh Start Program, approximately  
2 \$14,400,000 was collected, including \$4,200,000 in general  
3 excise tax and \$3,900,000 in income tax; and  
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5 WHEREAS, a Tax Amnesty Day would benefit the State and  
6 taxpayers by increasing tax compliance, reducing financial  
7 burdens on individuals and businesses, and generating additional  
8 revenue for essential government services; now, therefore,  
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10 BE IT RESOLVED by the House of Representatives of the  
11 Thirty-third Legislature of the State of Hawaii, Regular Session  
12 of 2025, the Senate concurring, that the Department of Taxation  
13 is requested to establish a Tax Amnesty Day to allow businesses  
14 and individuals to pay unpaid taxes without penalties or fines;  
15 and  
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17 BE IT FURTHER RESOLVED that the Department of Taxation is  
18 requested to develop guidelines and procedures for implementing  
19 the Tax Amnesty Day, including public outreach efforts to inform  
20 taxpayers about the opportunity; and  
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22 BE IT FURTHER RESOLVED that the Department of Taxation is  
23 requested to submit a report, including the feasibility and the  
24 potential impact of a proposed Tax Amnesty Day, to the  
25 Legislature no later than twenty days prior to the convening of  
26 the Regular Session of 2026; and  
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28 BE IT FURTHER RESOLVED that a certified copy of this  
29 Concurrent Resolution be transmitted to Director of Taxation.  
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OFFERED BY: 

MAR 07 2025

