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## A BILL FOR AN ACT

RELATING TO NONPROFITS.

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

1 SECTION 1. Chapter 414D, Hawaii Revised Statutes, is  
2 amended by adding a new section to be appropriately designated  
3 and to read as follows:

4        **"§414D- Attorney general; authority to investigate.**  
5        The attorney general may, on its own initiative or at the  
6        request of the department of taxation, investigate a corporation  
7        to ensure the corporation is in compliance with the provisions  
8        of this chapter and those of section 501(c) of the Internal  
9        Revenue Code of 1986, as amended."

10       SECTION 2. New statutory material is underscored.

11       SECTION 3. This Act shall take effect upon its approval.

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INTRODUCED BY:



JAN 20 2026



# H.B. NO. 1637

**Report Title:**

Nonprofit Corporations; Attorney General; Investigation

**Description:**

Authorizes the Department of the Attorney General to initiate an investigation into a nonprofit corporation for compliance with the Hawaii Nonprofit Corporations Act and its tax exempt status under the Internal Revenue Code.

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

