

JAN 22 2026

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# A BILL FOR AN ACT

RELATING TO STATE INCOME TAX LIABILITY.

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

1       SECTION 1. The legislature finds that, in 1979, the  
2 legislature established by law a state income tax check-off to  
3 support various funds, including the Hawaii election campaign  
4 fund administered by the campaign spending commission. The  
5 original law allowed individual taxpayers to designate on their  
6 tax form that \$2 of their state income tax liability be paid to  
7 the Hawaii election campaign fund. Spouses on joint returns  
8 could each make a designation, for a total of \$4. The amounts  
9 were increased respectively to \$3 and \$6 in 2008 and have not  
10 been raised since. The legislature further finds that, since  
11 1979, inflation has risen by approximately three hundred and  
12 fifty per cent while the value of the state income tax check-off  
13 has clearly not kept pace.

14       Accordingly, the purpose of this Act is to increase the  
15 state income tax check-off amount for the Hawaii election  
16 campaign fund to current valuation standards.



SECTION 2. Section 235-102.5, Hawaii Revised Statutes, is amended by amending subsection (a) to read as follows:

"(a) Any individual whose state income tax liability for any taxable year is [~~\$3~~] \$6 or more may designate [~~\$3~~] \$6 of the liability to be paid over to the Hawaii election campaign fund, any other law to the contrary notwithstanding, when submitting a state income tax return to the department. In the case of a joint return of [~~a husband and wife~~] spouses having a state income tax liability of [~~\$6~~] \$12 or more, each spouse may designate that [~~\$3~~] \$6 be paid to the fund. The director of taxation shall revise the individual state income tax form to allow the designation of contributions to the fund on the face of the tax return and immediately above the signature lines. An explanation shall be included which clearly states that the check-off does not constitute an additional tax liability. If no designation was made on the original tax return when filed, a designation may be made by the individual on an amended return filed within twenty months and ten days after the due date for the original return for such taxable year. A designation once made whether by an original or amended return may not be revoked."



1       SECTION 3. Statutory material to be repealed is bracketed  
2 and stricken. New statutory material is underscored.

3       SECTION 4. This Act, upon its approval, shall apply to  
4 taxable years beginning after December 31, 2025.

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INTRODUCED BY: Karl Rhoads



# S.B. NO. 2462

**Report Title:**

State Income Tax Liability; Income Check-Off; Hawaii Election Campaign Fund

**Description:**

Increases designated income check-off amounts for the Hawaii Election Campaign Fund to \$6 for taxpayers filing individual returns with \$6 or more of state income tax liability and for spouses filing joint returns with \$12 or more of state income tax liability.

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