

JAN 23 2026

A BILL FOR AN ACT

RELATING TO TAXATION.

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

1 SECTION 1. The purpose of this Act is to:

2 (1) Require the director of taxation to appoint a legal,
3 tax or accounting professional as an administrative
4 rules officer; and
5 (2) Authorize the administrative rules officer to appoint
6 administrative rules specialists, who shall have
7 legal, tax, or accounting credentials, or sufficient
8 qualifying experience.

9 SECTION 2. Section 231-4.5, Hawaii Revised Statutes, is
10 amended to read as follows:

11 **"§231-4.5 Administrative rules officer; specialists;**
12 **appointment and duties.** The director of taxation [may] shall
13 appoint an administrative rules officer~~[, and administrative~~
14 ~~rules specialists as necessary to assist the administrative~~
15 ~~rules officer. The administrative rules officer shall]~~ who
16 shall be a legal, tax, or accounting professional to direct the
17 adoption of rules related to taxes administered by the



1 department, and assist with the issuance of tax memoranda and
2 tax information releases[, ~~and perform other duties as directed~~
3 ~~by the director~~]. The administrative rules officer may appoint
4 administrative rules specialists as necessary to assist the
5 administrative rules officer. Administrative rules specialists
6 shall have legal, tax, or accounting credentials, or sufficient
7 experience that qualifies them in relation to the adoption of
8 rules related to taxes administered by the department, and
9 assistance with the issuance of tax memoranda and tax
10 information releases. The administrative rules officer and the
11 administrative rules specialists shall be exempt from chapter 76
12 [~~and may be legal or accounting professionals~~]; provided that no
13 individual appointed under this section shall render legal
14 services reserved to the attorney general under chapter 28."

15 SECTION 3. Statutory material to be repealed is bracketed
16 and stricken. New statutory material is underscored.

17 SECTION 4. This Act shall take effect upon its approval.

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INTRODUCED BY:



S.B. NO. 2879

Report Title:

Department of Taxation; Director of Taxation; Administrative Rules Officers; Administrative Rules Specialists

Description:

Requires the Director of Taxation to appoint a legal, tax, or accounting professional as an Administrative Rules Officer. Authorizes the Administrative Rules Officer to appoint individuals with suitable experience as Administrative Rules Specialists.

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