THE SENATE
THIRTY-THIRD LEGISLATURE, 2026
STATE OF HAWAII

S.B. NO. 2879

JAN 23 2026

A BILL FOR AN ACT

RELATING TO TAXATION.

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

SECTION 1. The purpose of this Act is to:

(1) Require the director of taxation to appoint a legal, tax or accounting professional as an administrative rules officer; and

(2) Authorize the administrative rules officer to appoint administrative rules specialists, who shall have legal, tax, or accounting credentials, or sufficient qualifying experience.

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

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

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

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 Statutory material to be repealed is bracketed and stricken.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

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

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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