ACT 24

An Act Relating to Cost of Copies of Tax Returns.

Be it Enacted by the Legislature of the State of Hawaii:

SECTION 1. Chapter 115 of the Revised Laws of Hawaii 1955 as amended, is hereby further amended by the addition of a new section to read as follows:

"Section 115-21.5. Copies of returns. Except as otherwise provided by law, copies of any tax return filed with the department of taxation shall be furnished to the taxpayer filing the return or to his representative who has written authorization to be provided such copies upon the payment of 50 cents per page and 50 cents for any certification thereof by the department."

SECTION 2. This Act shall take effect upon its approval. (Approved May 7, 1963.) S.B. 804.