

ACT 129

H. B. NO. 264

A Bill for an Act Relating to Employment Security and Amending Chapter 93, Revised Laws of Hawaii 1955.

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

SECTION 1. Section 93-73, Revised Laws of Hawaii 1955 is amended to read:

“Section 93-73. Appeal; correction of assessment or contributions.

Any person aggrieved by any assessment of a contribution or a penalty or contributions assessed pursuant to this chapter, having paid the contribution or penalty, may appeal from the assessment by filing a written notice of appeal with the department within twenty days after the date of mailing of the notice of assessment to his last known address. The appeal shall be heard by the referee in accordance with applicable provisions of sections 93-37 and 93-38. Any amount determined to have been erroneously paid as a result of the final determination of the appeal in favor of the employing unit, or as a result of a final judgment for the employing unit in an action brought pursuant to section 34-24, shall be refunded, without interest and without the addition of any other charges, in the same manner as other refunds under this chapter. Notwith-

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standing any other provisions of law to the contrary, any amount which is paid under protest or which is covered by any appeal or action referred to in this section shall not be held as a special deposit, but the amount shall in all respects be subject to section 93-121 to the same effect as though the amount had not been paid under protest and was not covered by the appeal or action.”

SECTION 2. Section 93-93, Revised Laws of Hawaii 1955 is amended by adding at the end of the second paragraph therein the following sentence: “The director may, in a case of excusable failure to file the report within the required time, remit the penalty.”

SECTION 3. Notwithstanding the adoption of Act 16, Session Laws of Hawaii 1968, this Act shall have full force according to its intent. Upon the taking effect of this Act or the Hawaii Revised Statutes, whichever occurs later, this Act shall be construed to be in amendment of or in addition to the Hawaii Revised Statutes, all references in this Act being construed to refer to the applicable or corresponding provisions of the Hawaii Revised Statutes.

The Revisor of Statutes may reword and renumber the references in this Act and make such other formal or verbal changes as may be necessary to conform with the Hawaii Revised Statutes.

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

(Approved June 27, 1969.)