

ACT 106

S. B. NO. 194

A Bill for an Act Relating to Unauthorized Disclosure of Information by Tax Return Preparers.

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

SECTION 1. Chapter 231, Hawaii Revised Statutes, is amended by adding a new section to be appropriately designated and to read:

“Sec. 231- Disclosure by return preparers. Any person who is engaged in the business of preparing, or providing services in connection with the preparation of tax returns or any person who for compensation prepares any such return for any other person and who discloses any information furnished to him for, or in connection with, the preparation of any such return or uses any such information for any purpose other than to prepare, or assist in preparing any such return, shall be guilty of misdemeanor, and, upon conviction thereof, shall be fined not more than \$1,000 or imprisoned not more than one year, or both.

Except as otherwise provided, this section shall not apply to a disclosure of information if such disclosure is made pursuant to section 231-3 or pursuant to an order of a court.”

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SECTION 2. New material is underscored. In printing this Act, the revisor of statutes need not include the underscoring.*

SECTION 3. This Act shall take effect upon its approval.

(Approved May 17, 1973.)

*Edited accordingly.