

A Bill for an Act Relating to Employer's Liability for Income Taxes Withheld from Wages.

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

SECTION 1. Section 235-64, Hawaii Revised Statutes, is amended by amending subsection (b) to read:

“(b) In addition to the liability imposed by subsection (a) if any employer which is a corporation fails, neglects, or refuses to deduct and withhold from the wages paid to any employee, or to pay over, the amount of tax required, any officer of such corporation who as such officer is under a duty to deduct and withhold or to pay over, the amount of tax required, and who wilfully fails to perform such duty, shall be liable to the State for the amount of the tax. The liability may be assessed and collected in the same manner as the liability imposed by subsection (a); provided that two or more officers may be assessed under this subsection jointly or in the alternative, but the tax shall be collected only once with respect to the same wages. The voluntary or involuntary dissolution of the corporation, or the withdrawal and surrender of its right to engage in business within this State shall not discharge the liability hereby imposed.”

SECTION 2. Material to be repealed is bracketed. In printing this Act, the revisor of statutes need not include the brackets, the bracketed material, or the underscoring.\*

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

(Approved April 4, 1974.)

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\*Edited accordingly.