

A Bill for an Act Relating to the Confidentiality of Tax Returns and Information in Tax Returns.

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

SECTION 1. Chapter 236, Hawaii Revised Statutes, is amended by adding a new section to be appropriately designated and to read:

“Sec. 236- Disclosure of returns unlawful; penalty. All tax returns and return information required to be filed under this chapter shall be confidential, including any copy of any portion of a federal return which may be attached to a state tax return, or any information reflected in the copy of such federal return. It shall be unlawful for any person, or any officer or employee of the State to make known intentionally information imparted by any inheritance tax return or wilfully to permit any inheritance tax return so made or copy thereof to be seen or examined by any person other than the taxpayer or his authorized agent, or persons duly authorized by the State in connection with their official duties, except as provided by law. Notwithstanding any provision to the contrary, the use of federal and state tax returns and return information for chapter 236 tax purposes shall be deemed not to be an unlawful disclosure. Any violation of the foregoing provisions shall be punished by a fine not exceeding \$500, or by imprisonment not exceeding one year, or both.”

SECTION 2. New statutory material is underscored.*

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

(Approved June 1, 1979.)

*The text has been edited pursuant to HRS §23G-16.5, authorizing omission of the brackets, bracketed material, and underscoring.