

**ACT 211**

H.B. NO. 2074-80

A Bill for an Act Relating to Signing and Filing of Returns for Taxation Purposes.

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

SECTION 1. Section 231-15, Hawaii Revised Statutes, is amended to read:

**“Sec. 231-15 Returns to be signed.** Every return, statement, or other document required to be made for taxation purposes shall be signed in accordance with forms or regulations prescribed by the department of taxation. Where forms or regulations have not been prescribed, every such return, statement, or other document shall be signed by the person required to make the return, statement, or other document or by some duly authorized person in the person’s behalf.

The department of taxation may require that, if any person or persons actually prepare or sign a return for another person, the person or persons so preparing or signing the return shall sign a statement showing such facts and such authority to sign such return as may be prescribed by the department, and the department may by regulation define the classes of persons to whom this provision shall apply.

Any other provision of law to the contrary notwithstanding, no oath shall be required upon any tax return.”

SECTION 2. Section 235-62, Hawaii Revised Statutes, is amended to read:

**“Sec. 235-62 Return and payment of withheld taxes.** Every employer required by this chapter to withhold taxes on wages paid in any month shall make return of such wages to the department of taxation on or before the last day of the calendar month following the month for which the taxes have been withheld. The return shall be in such form, including computer printouts and the like, and contain such information as may be prescribed by the director of taxation. The return shall be filed with the collector of the taxation district in which the employer has his principal place of business or with the director at Honolulu if the employer has no place of business in the State. Every return under this section shall be accompanied by a remission of the complete amount of tax withheld, as reported in the return; provided that the director may, if he believes such action necessary where collection of the tax may be in jeopardy, require any person required to make a return under this section to make such return and pay such tax at any time; provided further that the director may grant permission to employers, whose liability to pay over the taxes withheld as heretofore provided shall not exceed \$500 a year, to make returns and payments thereon on a quarterly basis during the calendar year, such returns and payments to be made on or before the last day of the calendar month after the close of each quarter, to wit, on or before April 30, July 31, October 31, and January 31; and provided further that the director may grant permission to employers to make monthly payments based on an estimated quarterly liability, provided that the employer file a reconciliation return at the end of each quarter during the calendar year as heretofore provided. The director, for good cause, may extend the time for making returns and payments, but not beyond the last day of the second month next succeeding the regular due date thereof. With respect to wages paid out of public moneys, the director in his discretion may prescribe special forms for, and different procedures and times for the filing of, such returns by employers paying such wages, or may, upon such conditions and subject to such rules as he may prescribe from time to time, waive the filing of any such returns.”

SECTION 3. Statutory material to be repealed is bracketed. New material is

underscored.\*

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

(Approved June 6, 1980.)

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