

A Bill for an Act Relating to Taxation.

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

SECTION 1. Section 235-63, Hawaii Revised Statutes, is amended to read:

“Sec. 235-63 Statements to employees. Every employer required to deduct and withhold any tax on the wages of any employee shall furnish to each employee in respect of his employment during the calendar year, on or before January 31 of the succeeding year, or if his employment is terminated before the close of a calendar year, on the day on which the last payment of wages is made, a written statement, showing the period covered by the statement, the wages paid by the employer to the employee during such period, and the amount of the tax deducted and withheld or paid in respect of such wages. Each such employer shall file on or before the last day of February following the close of the calendar year a duplicate copy of each such statement. The department of taxation may grant to any employer a reasonable extension of time, not in excess of sixty days, with respect to any statement required by this section to be furnished to an employee or filed, and may by regulation provide for the furnishing or filing of statements at such other times and containing such other information as may be required for the administration of this chapter. The department shall prescribe the form of the statement required by this section and may adopt any federal form appropriate for the purpose.”

SECTION 2. Statutory material to be repealed is bracketed. New material is

underscored.*

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

(Approved June 7, 1980.)

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