

## ACT 137

H.B. NO. 795

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

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

SECTION 1. Section 238-5, Hawaii Revised Statutes, is amended to read:

**“§238-5 Returns.** On or before the last day of each calendar month, any person who has become liable for the payment of a tax under this chapter during the preceding calendar month in respect of any property or the use thereof, shall file a return with the assessor of the taxation district in which the property was held when the tax first became payable, or with the director of taxation at Honolulu, setting forth a description of the property and the character and quantity thereof in sufficient detail to identify the same or otherwise in such reasonable detail as the director by regulations shall require, and the purchase price or value thereof as the case may be. The return shall be accompanied by a remittance in full of the tax, computed at the rate specified in section 238-2 upon the price or value so returned. Any such tax remaining unpaid after the last day following the end of the calendar month during which the same first became payable shall become delinquent; provided[,] that a receipt from a seller required or authorized to collect the tax, given to a taxpayer in accordance with section 238-6, shall be sufficient to relieve the taxpayer from further liability for the tax to which the receipt may refer, or for the return thereof.

Notwithstanding the foregoing, a taxpayer may be eligible to file his return required under this section and make payments thereon on a quarterly basis during the calendar year, such return and payment 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, if he possesses a valid and current permit to file his general excise tax return and to make payments thereon on a quarterly basis issued by the director pursuant to section 237-30. A taxpayer may also be eligible to make monthly payments based on his estimated quarterly liability with a reconciliation return at the end of each quarter during the calendar year, as heretofore provided, if he possesses a valid and current permit to file quarterly reconciliation general excise tax returns and to make monthly payments, issued by the director pursuant to section 237-30.

On or before [April 20 in each year] the twentieth day of the fourth month following the close of the taxable year, every person who has become liable for the

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

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payment of taxes both under this chapter and also under chapter 237 during the preceding calendar year (or during the preceding tax year if the person has established a tax year other than the calendar year), shall file a return summarizing his liability under this chapter for the taxable year, in such form as the director shall prescribe and shall file it with his annual return of general excise taxes.”

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

SECTION 3. This Act, upon its approval, shall apply to taxable years beginning after December 31, 1980.

(Approved June 12, 1981.)