

## ACT 178

H.B. NO. 1604

A Bill for an Act Relating to State Campaign Spending Law.

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

SECTION 1. Section 11-226, Hawaii Revised Statutes, is amended to read as follows:

**“§11-226 Tax deductions.** (a) As a condition of allowing an individual to take a tax deduction for campaign contributions to a candidate pursuant to section 235-7(g)(2), a candidate shall have filed an affidavit with the commission prior to or simultaneous with the filing of his organizational report stating that he shall not exceed the expenditure limit for his respective office as set forth in section 11-209.

(b) The affidavit shall remain effective until the termination of the central committee of the candidate or the opening of filing for the next succeeding election for the office held or sought at the time of filing of the affidavit whichever occurs first. An affidavit filed under this section may not be rescinded.

(c) The director of taxation shall not allow any individual or married couple filing jointly to take a deduction against any tax due, pursuant to section 235-7(g)(2), for any contribution to a candidate for statewide or county office, who has not filed an affidavit as provided in this section.

(d) The commission shall forward a certified copy of any affidavit filed under this section to the director of taxation.

(e) The director of taxation shall only allow an individual or married couple filing jointly to take an income tax deduction, pursuant to section 235-7(g)(2), for any contribution to a candidate for a statewide or county office, if a receipt is attached to the state income tax return. Canceled checks or copies of the same shall be considered adequate receipt forms.

(f) If a candidate has not filed an affidavit pursuant to this section, he shall inform all contributors to his campaign in writing immediately upon receipt of the

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contribution that they are not entitled to count their contributions to him for purposes of taking a tax deduction under this section.”

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 Statutory material to be repealed is bracketed.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 17, 1981.)

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