

ACT 102

S.B. NO. 3115

A Bill for an Act Relating to Tax Administration.

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

SECTION 1. Chapter 231, Hawaii Revised Statutes, is amended by adding a new section to be appropriately designated and to read as follows:

**“§231- Administrative rules officer; specialists; appointment and duties.** The director of taxation may appoint an administrative rules officer, and administrative rules specialists as necessary to assist the administrative rules officer. The administrative rules officer shall direct the adoption of rules related to taxes administered by the department, assist with the issuance of tax memoranda and tax information releases, and perform other duties as directed by the director. The administrative rules officer and the administrative rules specialists shall be exempt from chapters 76 and 77 and may be legal or accounting professionals; provided that no individual appointed under this section shall render legal services reserved to the attorney general under chapter 28.”

SECTION 2. New statutory material is underscored.<sup>1</sup>

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

(Approved May 31, 1990.)

**Note**

1. Edited pursuant to HRS §23G-16.5.