

ACT 82

S.B. NO. 3121

A Bill for an Act Relating to Income Tax Withholding.

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

SECTION 1. Section 235-64, Hawaii Revised Statutes, is amended by amending subsection (b) to read as follows:

“(b) In addition to the liability imposed by subsection (a) if any employer which is a corporation fails, neglects, or refuses to deduct and withhold from the wages paid to any employee, or to pay over, the amount of tax required, any person or corporate officer [of such] excluding those who have only ministerial duties, who is under a duty to the corporation [who as such officer is under a duty] to deduct and withhold or to pay over, the amount of tax required, and who wilfully fails to perform such duty, shall be liable to the State for the amount of the tax. The liability may be assessed and collected in the same manner as the liability imposed by subsection (a); provided that two or more [officers] persons may be assessed under this subsection jointly or in the alternative, but the tax shall be collected only once with respect to the same wages. The voluntary or involuntary dissolution of the corporation, or the withdrawal and surrender of its right to engage in business within this State shall not discharge the liability hereby imposed.”

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 Statutory material to be repealed is bracketed.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

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

(Approved May 23, 1990.)