

ACT 112

S.B. NO. 1221

A Bill for an Act Relating to Income Tax Checkoffs.

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

SECTION 1. Section 235-102.5, Hawaii Revised Statutes, is amended to read as follows:

ACT 112

“~~[[§235-102.5]]~~ **Income check-off authorized.** Any individual whose state income tax liability for any taxable year is \$2 or more may designate \$2 of [such] the liability to be paid over to the Hawaii election campaign fund, any other law to the contrary notwithstanding, when submitting a state income tax return to the department of taxation. In the case of a joint return of a husband and wife having state income tax liability of \$4 or more, each spouse may designate that \$2 be paid to the fund. The director of taxation shall revise the individual state income tax form to allow the designation of contributions to the fund on the face of the tax return and immediately above the signature lines. An explanation shall be included which clearly states that the check-off does not constitute an additional tax liability. If no designation was made on the original tax return when filed, a designation may be made by the individual on an amended return filed within twenty months and ten days after the due date for the original return for such taxable year. A designation once made whether by an original or amended return may not be revoked.”

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 Statutory material to be repealed is bracketed.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 10, 1991.)