

ACT 19

S.B. NO. 1219

A Bill for an Act Relating to the Statute of Limitations.

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- Suspension of running of the period of limitation during bankruptcy proceedings. The running of the period of limitation provided in chapters 235 to 239, 241 to 245, 236D, 237D, and 244D, to the contrary notwithstanding, shall be suspended for the period during which the director of taxation is prohibited from making an assessment of taxes by reason of title 11 (with respect to bankruptcy) of the United States Code and for sixty days after the prohibition is lifted.”

SECTION 2. New statutory material is underscored.¹

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

(Approved April 17, 1991.)

Note

1. Edited pursuant to HRS §23G-16.5.