ACT 97

H.B. NO. 1646

A Bill for an Act Making an Emergency Appropriation for an Automated Tax Systems Acquisition by the Department of Taxation.

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

SECTION 1. This Act is recommended by the governor for immediate passage in accordance with Section 9 of Article VII of the Constitution of the State of Hawaii.

SECTION 2. Section 89 of Act 218, Session Laws of Hawaii 1995, designated an amount of funds appropriated to the department of taxation to partially fund the department's new integrated tax information management systems. The funds were appropriated for fiscal year 1995-1996. The department did not expend all of the appropriation and was advised to carry over part of the unexpended balance through fiscal year 1996-1997.

Act 273, Session Laws of Hawaii 1996, amended the proviso to make the proviso applicable to funds appropriated for fiscal year 1996-1997, but did not

amend the corresponding budget line item in section 3 of Act 218, Session Laws of Hawaii 1995, as amended by Act 287, Session Laws of Hawaii 1996. Thus, the unexpended balance of the appropriation lapsed at the end of fiscal year 1995-1996.

This Act makes an emergency appropriation equal to the unexpended balance of the fiscal year 1995-1996 appropriation that would have been carried over to fiscal year 1996-1997 if the appropriation had been amended.

SECTION 3. There is appropriated out of the general revenues of the State of Hawaii the sum of \$1,314,739 or so much thereof as may be necessary for fiscal year 1996-1997 to be used for the automated tax systems acquisition by the department of taxation.

SECTION 4. The sum appropriated shall be expended by the department of taxation for the purposes of this Act.

SECTION 5. This Act shall take effect upon its approval.

(Approved May 2, 1997.)