

ACT 102

H.B. NO. 828

A Bill for an Act Relating to Taxation.

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

SECTION 1. Section 231-96, Hawaii Revised Statutes, is amended to read as follows:

~~“[HRS 231-96]~~ **Failure to record transaction [by receipt].** (a) It shall be unlawful to conduct more than ten taxable business transactions per day in cash and fail to ~~[provide]:~~

- (1) ~~Offer a receipt or other record of the transaction [when the means for issuing a receipt or recording the transaction are available.]; and~~
- (2) Maintain a contemporaneously generated record of all business transactions conducted each day,

whether handwritten or generated by a manually operated or electronic cash register. Each day a person is in violation of this section shall be treated as a separate violation.

~~[Any]~~ (b) Except as provided in subsection (c), any person who violates this section shall be subject to a fine not to exceed \$1,000; provided that if the person is a cash-based business, the fine shall not exceed \$2,000.

(c) If the person, including a cash-based business, is otherwise in compliance with title 14 at the time of violation of this section, the fine for a violation of this section shall be commensurate with the violation, as determined by the department in accordance with rules adopted pursuant to chapter 91.”

SECTION 2. Section 231-97, Hawaii Revised Statutes, is repealed.

SECTION 3. This Act does not affect the rights and duties that matured, penalties that were incurred, and proceedings that were begun before its effective date.

SECTION 4. Statutory material to be repealed is bracketed and stricken.<sup>1</sup> New statutory material is underscored.

SECTION 5. This Act shall take effect on July 1, 2011.

(Approved June 9, 2011.)

**Note**

1. Edited pursuant to HRS §23G-16.5.