

ACT 89

S.B. NO. 2895

A Bill for an Act Relating to Taxpayer Education.

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

SECTION 1. Section 235-20.5, Hawaii Revised Statutes, is amended by amending subsection (b) to read as follows:

- “(b) The moneys in the fund shall be used for the following purposes:
- (1) Issuing comfort letters, letter rulings, written opinions, and other guidance to taxpayers;
 - (2) Issuing certificates under sections 235-110.9 and 235-110.91; ~~and~~
 - (3) Administering the operations of the special enforcement section~~[-]~~; and
 - (4) Developing, implementing, and providing taxpayer education programs, including tax publications.”

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 Statutory material to be repealed is bracketed and stricken.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

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

(Approved June 16, 2014.)