
A BILL FOR AN ACT

RELATING TO TAX CLEARANCE FEES.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF HAWAII:

1 SECTION 1. Taxpayers are required to obtain tax clearances
2 from the department of taxation for various purposes, including
3 obtaining a government contract or receiving final payment on a
4 government contract. Currently, taxpayers may obtain a tax
5 clearance without paying a fee. The department of taxation
6 processes approximately twenty thousand to thirty thousand tax
7 clearance requests each year. In addition, certified copies of
8 a tax clearance may also be obtained from the department of
9 taxation without paying a fee. Approximately thirty thousand
10 certified copies of tax clearances are provided each year. This
11 Act would impose a \$20 fee for a tax clearance and a \$5 fee for
12 a certified copy of a tax clearance.

13 SECTION 2. Chapter 231, Hawaii Revised Statutes, is
14 amended by adding a new section to be appropriately designated
15 and to read as follows:

16 "§231- Tax clearance fees. The department may charge a
17 fee of \$20 for each tax clearance request submitted by a
18 taxpayer and \$5 for each certified copy of a tax clearance



1 issued to a taxpayer; provided that electronic tax clearance
2 requests may be submitted by taxpayers online at no charge. The
3 department may charge additional fees related to the issuance of
4 tax clearances."

5 SECTION 3. New statutory material is underscored.

6 SECTION 4. This Act shall take effect upon its approval
7 and shall apply to requests for tax clearances and requests for
8 certified copies of tax clearances received after June 30, 2012.



Report Title:
Tax Clearances

Description:
Authorizes fees to obtain a tax clearance or a certified copy of a tax clearance; provided that electronic filing of a tax clearance request is available without charge. (SD1)

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