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# A BILL FOR AN ACT

RELATING TO TAXATION.

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

1           SECTION 1. Section 237-30, Hawaii Revised Statutes, is  
2 amended by amending subsections (a) and (b) to read as follows:

3           "(a) The taxes levied hereunder shall be payable in  
4 monthly installments on or before the [~~twentieth~~] last day of  
5 the calendar month following the month in which they accrue.  
6 The taxpayer, on or before the [~~twentieth~~] last day of the  
7 calendar month following the month in which the taxes accrue,  
8 shall make out and sign a return of the installment of tax for  
9 which the taxpayer is liable for the preceding month and  
10 transmit the same, together with a remittance, in the form  
11 required by section 237-31, for the amount of the tax, to the  
12 office of the department of taxation in the appropriate district  
13 hereinafter designated.

14           (b) Notwithstanding subsection (a), the director of  
15 taxation, for good cause, may permit a taxpayer to file the  
16 taxpayer's return required under this section and make payments  
17 thereon:



1 (1) On a quarterly basis during the calendar or fiscal  
 2 year, the return and payment to be made on or before  
 3 the [~~twentieth~~] last day of the calendar month after  
 4 the close of each quarter[~~, to wit~~]: for calendar  
 5 year taxpayers, on or before April [~~20,~~] 30, July  
 6 [~~20,~~] 31, October [~~20,~~] 31, and January [~~20~~] 31 or,  
 7 for fiscal year taxpayers, on or before the  
 8 [~~twentieth~~] last day of the fourth month, seventh  
 9 month, and tenth month following the beginning of the  
 10 fiscal year and on or before the [~~twentieth~~] last day  
 11 of the month following the close of the fiscal year;  
 12 provided that the director is satisfied that the grant  
 13 of the permit will not unduly jeopardize the  
 14 collection of the taxes due thereon and the taxpayer's  
 15 total tax liability for the calendar or fiscal year  
 16 under this chapter will not exceed \$4,000; or

17 (2) On a semiannual basis during the calendar or fiscal  
 18 year, the return and payment to be made on or before  
 19 the [~~twentieth~~] last day of the calendar month after  
 20 the close of each six-month period[~~, to wit~~]: for  
 21 calendar year taxpayers, on July [~~20~~] 31 and January  
 22 [~~20~~] 31 or, for fiscal year taxpayers, on or before



1           the [~~twentieth~~] last day of the seventh month  
2           following the beginning of the fiscal year and on or  
3           before the last day of the month following the close  
4           of the fiscal year; provided that the director is  
5           satisfied that the grant of the permit will not unduly  
6           jeopardize the collection of the taxes due thereon and  
7           the taxpayer's total tax liability for the calendar or  
8           fiscal year under this chapter will not exceed \$2,000.

9           The director, for good cause, may permit a taxpayer to make  
10          monthly payments based on the taxpayer's estimated quarterly or  
11          semiannual liability, provided the taxpayer files a  
12          reconciliation return at the end of each quarter or at the end  
13          of each six-month period during the calendar or fiscal year, as  
14          provided in this section."

15          SECTION 2. Section 237D-6, Hawaii Revised Statutes, is  
16          amended by amending subsections (a) and (b) to read as follows:

17          "(a) On or before the [~~twentieth~~] last day of each  
18          calendar month, every operator taxable, or plan manager liable  
19          under this chapter during the preceding calendar month shall  
20          file a sworn return with the director in [~~such~~] the form [~~as~~]  
21          that the director shall prescribe together with a remittance for  
22          the amount of the tax in the form required by section 237D-6.5.



1 Sections 237-30 and 237-32 shall apply to returns and penalties  
2 made under this chapter to the same extent as if the sections  
3 were set forth specifically in this section.

4 (b) Notwithstanding subsection (a), the director of  
5 taxation, for good cause, may permit a taxpayer to file the  
6 taxpayer's return required under this section and make payments  
7 thereon:

8 (1) On a quarterly basis during the calendar or fiscal  
9 year, the return and payment to be made on or before  
10 the [~~twentieth~~] last day of the calendar month after  
11 the close of each quarter[~~, to wit~~]: for calendar  
12 year taxpayers, on or before April [~~20~~] 30, July  
13 [~~20~~] 31, October [~~20~~] 31, and January [~~20~~] 31 or,  
14 for fiscal year taxpayers, on or before the  
15 [~~twentieth~~] last day of the fourth month, seventh  
16 month, and tenth month following the beginning of the  
17 fiscal year and on or before the [~~twentieth~~] last day  
18 of the month following the close of the fiscal year;  
19 provided that the director is satisfied that the grant  
20 of the permit will not unduly jeopardize the  
21 collection of the taxes due thereon and the taxpayer's



1 total tax liability for the calendar or fiscal year  
 2 under this chapter will not exceed \$4,000; or  
 3 (2) On a semiannual basis during the calendar or fiscal  
 4 year, the return and payment to be made by or before  
 5 the [~~twentieth~~] last day of the calendar month after  
 6 the close of each six-month period[~~, to wit~~]: for  
 7 calendar year taxpayers, on July [~~20~~] 31 and January  
 8 [~~20~~] 31 or, for fiscal year taxpayers, on or before  
 9 the [~~twentieth~~] last day of the seventh month  
 10 following the beginning of the fiscal year and on or  
 11 before the [~~twentieth~~] last day of the month following  
 12 the close of the fiscal year; provided that the  
 13 director is satisfied that the grant of the permit  
 14 will not unduly jeopardize the collection of the taxes  
 15 due thereon and the taxpayer's total tax liability for  
 16 the calendar or fiscal year under this chapter will  
 17 not exceed \$2,000.

18 The director, for good cause, may permit a taxpayer to make  
 19 monthly payments based on the taxpayer's estimated quarterly or  
 20 semiannual liability; provided that the taxpayer files a  
 21 reconciliation return at the end of each quarter or at the end

1 of each six-month period during the calendar or fiscal year, as  
2 provided in this section."

3 SECTION 3. Section 238-5, Hawaii Revised Statutes, is  
4 amended by amending subsections (a) and (b) to read as follows:

5 "(a) On or before the [~~twentieth~~] last day of each  
6 calendar month, any person who has become liable for the payment  
7 of a tax under this chapter during the preceding calendar month  
8 in respect of any property, services, or contracting, or the use  
9 thereof, shall file a return with the assessor of the taxation  
10 district in which the property was held or the services or  
11 contracting were received when the tax first became payable, or  
12 with the director of taxation at Honolulu, setting forth a  
13 description of the property, services, or contracting and the  
14 character and quantity thereof in sufficient detail to identify  
15 the same or otherwise in such reasonable detail as the director  
16 by rule shall require, and the purchase price or value thereof  
17 as the case may be. The return shall be accompanied by a  
18 remittance in full of the tax, computed at the rate specified in  
19 section 238-2 or 238-2.3 upon the price or value so returned.  
20 Any tax remaining unpaid after the [~~twentieth~~] last day  
21 following the end of the calendar month during which the tax  
22 first became payable shall become delinquent; provided that a



1 receipt from a seller required or authorized to collect the tax,  
2 given to a taxpayer in accordance with section 238-6, shall be  
3 sufficient to relieve the taxpayer from further liability for  
4 the tax to which the receipt may refer, or for the return  
5 thereof.

6 (b) Notwithstanding subsection (a), a taxpayer may be  
7 eligible to file the taxpayer's return required under this  
8 section and make payments thereon on a quarterly or semiannual  
9 basis during the calendar or fiscal year, the return and payment  
10 to be made on or before the [~~twentieth~~] last day of the calendar  
11 month after the close of each quarter or semiannual period[~~, to~~  
12 ~~with~~]:

13 (1) For calendar year taxpayers filing on a quarterly  
14 basis, on or before April [~~207~~] 30, July [~~207~~] 31,  
15 October [~~207~~] 31, and January [~~207~~] 31;

16 (2) For calendar year taxpayers filing on a semiannual  
17 basis, on or before July [~~207~~] 31, and January [~~207~~]  
18 31;

19 (3) For fiscal year taxpayers filing on a quarterly basis,  
20 on or before the [~~twentieth~~] last day of the fourth  
21 month, seventh month, and tenth month following the  
22 beginning of the fiscal year and on or before the



1            [~~twentieth~~] last day of the month following the close  
2            of the fiscal year; or  
3            (4) For fiscal year taxpayers filing on a semiannual  
4            basis, on or before the [~~twentieth~~] last day of the  
5            seventh month following the beginning of the fiscal  
6            year and on or before the [~~twentieth~~] last day of the  
7            month following the close of the fiscal year;  
8            if the taxpayer possesses a valid and current permit to file the  
9            taxpayer's general excise tax return and to make payments  
10           thereon on a quarterly or semiannual basis issued by the  
11           director pursuant to section 237-30. A taxpayer may also be  
12           eligible to make monthly payments based on the taxpayer's  
13           estimated quarterly or semiannual liability with a  
14           reconciliation return at the end of each quarter or semiannual  
15           period during the calendar or fiscal year, as heretofore  
16           provided, if the taxpayer possesses a valid and current permit  
17           to file quarterly or semiannual reconciliation general excise  
18           tax returns and to make monthly payments, issued by the director  
19           pursuant to section 237-30."

20           SECTION 4. Section 243-10, Hawaii Revised Statutes, is  
21           amended to read as follows:





1           "§243-10   **Statements and payments.**   Each distributor and  
2 each person subject to section 243-4(b), on or before the  
3 [~~twentieth~~] last day of each calendar month, shall file with the  
4 director of taxation, on forms prescribed, prepared, and  
5 furnished by the director, a statement, authenticated as  
6 provided in section 231-15, showing separately for each county  
7 and for the island of Lanai and the island of Molokai within  
8 which and whereon fuel is sold or used during each preceding  
9 month of the calendar year, the following:

10           (1)   The total number of gallons of fuel refined,  
11                    manufactured, or compounded by the distributor or  
12                    person within the State and sold or used by the  
13                    distributor or person, and if for ultimate use in  
14                    another county or on either island, the name of that  
15                    county or island;

16           (2)   The total number of gallons of fuel acquired by the  
17                    distributor or person during the month from persons  
18                    not subject to the tax on the transaction or only  
19                    subject to tax thereon at the rate of 1 cent per  
20                    gallon, as the case may be, and sold or used by the  
21                    distributor or person, and if for ultimate use in



1 another county or on either island, the name of that  
2 county or island;

3 (3) The total number of gallons of fuel sold by the  
4 distributor or person to the United States or any  
5 department or agency thereof, or to any other person  
6 or entity, or used in any manner, the effect of which  
7 sale or use is to exempt the fuel from the tax imposed  
8 by this chapter; and

9 (4) Additional information relative to the acquisition,  
10 purchase, manufacture, or importation into the State,  
11 and the sale, use, or other disposition, of diesel oil  
12 by the distributor or person during the month, as the  
13 department of taxation by rule shall prescribe.

14 At the time of submitting the foregoing report to the  
15 department, each distributor and person shall pay the tax on  
16 each gallon of fuel[+], including diesel oil[+], sold or used by  
17 the distributor or person in each county and on the island of  
18 Lanai and the island of Molokai during the preceding month, as  
19 shown by the statement and required by this chapter; provided  
20 that the tax shall not apply to any fuel exempted and so long as  
21 the same is exempted from the imposition of the tax by the  
22 Constitution or laws of the United States; and the tax shall be



1 paid only once upon the same fuel; provided further that a  
 2 licensed distributor shall be entitled, in computing the tax the  
 3 licensed distributor is required to pay, to deduct from the  
 4 gallons of fuel reported for the month for each county or for  
 5 the island of Lanai or the island of Molokai, as the case may  
 6 be, one gallon for each ninety-nine gallons of like liquid fuel  
 7 sold by retail dealers in that county or on that island during  
 8 the month, as shown by certificates furnished by the retail  
 9 dealers to the distributor and attached to the distributor's  
 10 report. All taxes payable for any month shall be delinquent  
 11 after the expiration of the [~~twentieth~~] last day of the  
 12 following month.

13 Statements filed under this section concerning the number  
 14 of gallons of fuel refined, manufactured, compounded, imported,  
 15 sold, or used by the distributor or person are public records."

16 SECTION 5. Section 244D-6, Hawaii Revised Statutes, is  
 17 amended to read as follows:

18 "**§244D-6 Return, form, contents.** Every taxpayer [~~shall~~],  
 19 on or before the [~~twentieth~~] last day of each month, shall file  
 20 with the department of taxation in the taxation district in  
 21 which the taxpayer's business premises are located, or with the  
 22 department in Honolulu, a return showing all sales of liquor by



1 gallonage and dollar volume in each liquor category defined in  
2 section 244D-1 and taxed under section 244D-4(a) made by the  
3 taxpayer during the preceding month, showing separately the  
4 amount of the nontaxable sales, and the amount of the taxable  
5 sales, and the tax payable thereon. The return shall also show  
6 the amount of liquor by gallonage and dollar volume in each  
7 liquor category defined in section 244D-1 and taxed under  
8 section 244D-4(a) used during the preceding month [~~which~~] that  
9 is subject to tax, and the tax payable thereon. The form of  
10 return shall be prescribed by the department and shall contain  
11 [~~such~~] any information [~~as it~~] that the department may deem  
12 necessary for the proper administration of this chapter."

13 SECTION 6. Section 245-5, Hawaii Revised Statutes, is  
14 amended to read as follows:

15 "**§245-5 Returns.** Every wholesaler or dealer, on or before  
16 the [~~twentieth~~] last day of each month, shall file with the  
17 department a return showing the cigarettes and tobacco products  
18 sold, possessed, or used by the wholesaler or dealer during the  
19 preceding calendar month and of the taxes chargeable against the  
20 taxpayer in accordance with this chapter. The form of the  
21 return shall be prescribed by the department and shall include:



- 1 (1) A separate statement of the number and wholesale price
- 2 of cigarettes;
- 3 (2) The amount of stamps purchased and used;
- 4 (3) The wholesale price of tobacco products, sold,
- 5 possessed, or used; and
- 6 (4) Any other information that the department may deem
- 7 necessary, for the proper administration of this
- 8 chapter."

9 SECTION 7. Section 245-28, Hawaii Revised Statutes, is  
 10 amended to read as follows:

11 **"§245-28 Time for payment of deferred-payment purchases;**  
 12 **manner of payment.** Amounts owing for stamps purchased on the  
 13 deferred-payment basis in any calendar month shall be due and  
 14 payable on or before the [~~twentieth~~] last day of the following  
 15 calendar month. Payment shall be made by a remittance payable  
 16 to the department."

17 SECTION 8. Section 245-31, Hawaii Revised Statutes, is  
 18 amended to read as follows:

19 **"§245-31 Monthly report on distributions of cigarettes and**  
 20 **tobacco products, and purchases of stamps.** (a) On or before  
 21 the [~~twentieth~~] last day of each month, every licensee shall  
 22 file on forms prescribed by the department:



1 (1) A report of the licensee's distributions of cigarettes  
2 and purchases of stamps during the preceding month;  
3 and

4 (2) Any other information that the department may require  
5 to carry out this part.

6 (b) On or before the [~~twentieth~~] last day of each month,  
7 every licensee shall file on forms prescribed by the department:

8 (1) A report of the licensee's distributions of tobacco  
9 products and the wholesale costs of tobacco products  
10 during the preceding month; and

11 (2) Any other information that the department may require  
12 to carry out this part."

13 SECTION 9. Section 251-4, Hawaii Revised Statutes, is  
14 amended by amending subsections (a) and (b) to read as follows:

15 "(a) On or before the [~~twentieth~~] last day of each  
16 calendar month, every person taxable under this chapter during  
17 the preceding calendar month shall file a sworn return with the  
18 director in [~~such~~] the form [~~as~~] that the director shall  
19 prescribe together with a remittance for the amount of the  
20 surcharge tax in the form required by section 251-5. Sections  
21 237-30 and 237-32 shall apply to returns and penalties made



1 under this chapter to the same extent as if the sections were  
2 set forth specifically in this section.

3 (b) Notwithstanding subsection (a), the director, for good  
4 cause, may permit a person to file the person's return required  
5 under this section and make payments thereon:

6 (1) On a quarterly basis during the calendar or fiscal  
7 year, the return and payment to be made on or before  
8 the [~~twentieth~~] last day of the calendar month after  
9 the close of each quarter[~~, to wit~~]: for calendar  
10 year taxpayers, on or before April [~~20,~~] 30, July  
11 [~~20,~~] 31, October [~~20,~~] 31, and January [~~20~~] 31 or,  
12 for fiscal year taxpayers, on or before the  
13 [~~twentieth~~] last day of the fourth month, seventh  
14 month, and tenth month following the beginning of the  
15 fiscal year and on or before the [~~twentieth~~] last day  
16 of the month following the close of the fiscal year;  
17 provided that the director is satisfied that the grant  
18 of the permit will not unduly jeopardize the  
19 collection of the surcharge taxes due thereon and that  
20 the person's total surcharge tax liability for the  
21 calendar or fiscal year under this chapter will not  
22 exceed \$4,000; or



1           (2) On a semiannual basis during the calendar or fiscal  
2           year, the return and payment to be made by or before  
3           the [~~twentieth~~] last day of the calendar month after  
4           the close of each six-month period[~~, to wit~~]: for  
5           calendar year taxpayers, on July [~~20~~] 31 and January  
6           [~~20~~] 31 or, for fiscal year taxpayers, on or before  
7           the [~~twentieth~~] last day of the seventh month  
8           following the beginning of the fiscal year and on or  
9           before the [~~twentieth~~] last day of the month following  
10          the close of the fiscal year; provided that the  
11          director is satisfied that the grant of the permit  
12          will not unduly jeopardize the collection of the  
13          surcharge taxes due thereon and that the person's  
14          total surcharge tax liability for the calendar or  
15          fiscal year under this chapter will not exceed \$2,000.

16          The director, for good cause, may permit a person to make  
17          monthly payments based on the person's estimated quarterly or  
18          semiannual liability; provided that the person files a  
19          reconciliation return at the end of each quarter or at the end  
20          of each six-month period during the calendar or fiscal year, as  
21          provided in this section."





1 SECTION 10. Section 431:7-201, Hawaii Revised Statutes, is  
2 amended by amending subsections (b) and (c) to read as follows:

3 "(b) Each authorized insurer shall file with the  
4 commissioner monthly, on or before the [~~twentieth~~] last day of  
5 the calendar month following the month in which the taxes  
6 accrue, a statement signed by a duly authorized person on its  
7 behalf, setting forth the total business transacted and the  
8 amount of gross premiums reported by the insurer, pursuant to  
9 section 431:7-202, during the month from all risks or property  
10 resident, situated, or located within this State, together with  
11 other information as may be required by the commissioner to  
12 determine the taxability of premiums.

13 (c) Any insurer failing or refusing to file the annual tax  
14 statement on or before March 1, or the monthly statement on or  
15 before the [~~twentieth~~] last day of the calendar month following  
16 the month in which the taxes accrue, shall be liable for a fine  
17 in an amount not less than \$100 and not more than \$500 for each  
18 day of delinquency."

19 SECTION 11. Section 431:7-202, Hawaii Revised Statutes, is  
20 amended by amending subsection (f) to read as follows:

21 "(f) The taxes imposed by subsections (a), (b), (c), and  
22 (d) shall be paid monthly. The monthly tax shall be due and



1 payable on or before the [~~twentieth~~] last day of the calendar  
2 month following the month in which it accrues, coinciding with  
3 the filing of the statement provided for in section 431:7-201.

4 In addition to the monthly tax and monthly tax statement,  
5 the annual tax shall be due and payable on or before March 1  
6 coinciding with the filing of the statement provided for in  
7 section 431:7-201.

8 All amounts paid under this subsection, other than fines,  
9 shall be allowed as a credit on the annual tax imposed by  
10 subsections (a), (b), (c), and (d).

11 If the total amount of installment payments for any  
12 calendar year exceeds the amount of annual tax for that year,  
13 the excess shall be treated as an overpayment of the annual tax  
14 and be allowed as a refund under section 431:7-203.

15 Any insurer failing or refusing to pay the required taxes  
16 above stated when due and payable shall be liable for a fine of  
17 \$500 or ten per cent of the tax due, whichever is greater; plus  
18 interest at a rate of twelve per cent per annum on the  
19 delinquent taxes. The taxes may be collected by distraint, or  
20 the taxes, fine, and interest may be recovered by an action to  
21 be instituted by the commissioner in the name of this State, in  
22 any court of competent jurisdiction. The commissioner may



1 suspend the certificate of authority of the delinquent insurer  
2 until the taxes, fine, and interest, should any be imposed, are  
3 fully paid."

4 SECTION 12. This Act does not affect rights and duties  
5 that matured, penalties that were incurred, and proceedings that  
6 were begun before its effective date.

7 SECTION 13. Statutory material to be repealed is bracketed  
8 and stricken. New statutory material is underscored.

9 SECTION 14. This Act shall take effect on July 1, 2050,  
10 and shall apply to taxable years beginning after December 31,  
11 2013.



**Report Title:**

Taxation; Filing Dates

**Description:**

Repeals the changes that were made to taxation filing dates in Act 196, Session Laws of Hawaii 2009, and Act 22, Session Laws of Hawaii 2010. Effective 07/01/2050. Applicable to taxable years beginning after 12/31/2013. (SD1)

*The summary description of legislation appearing on this page is for informational purposes only and is not legislation or evidence of legislative intent.*

