
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 tax
5 clearances without paying a fee for the tax clearance. The
6 department of taxation processes approximately twenty thousand
7 to thirty thousand tax clearance applications per year. In
8 addition, certified copies of the tax clearance can also be
9 obtained from the department of taxation without paying a fee.
10 Approximately thirty thousand certified copies of tax clearances
11 are provided each year.

12 The purpose of this Act is to allow the department of
13 taxation to impose a \$20 fee for a tax clearance application and
14 a \$5 fee to obtain a certified copy of a tax clearance.

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



1 "§231- Tax clearance fees. The department may charge a
2 fee of \$20 for each tax clearance application submitted and \$5
3 for each certified copy of a tax clearance."

4 SECTION 3. New statutory material is underscored.

5 SECTION 4. This Act shall take effect upon its approval
6 and shall apply to requests for tax clearances and requests for
7 certified copies of tax clearances received on or after July 1,
8 2012.



Report Title:
Tax Clearances

Description:
Imposes fees to obtain a tax clearance or a certified copy of a tax clearance. (SB2868 HD1)

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