
A BILL FOR AN ACT

RELATING TO DEPARTMENT OF TAXATION CRIMINAL INVESTIGATORS.

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

1 SECTION 1. Section 231-4.3, Hawaii Revised Statutes, is
2 amended to read as follows:

3 " ~~[+]§231-4.3[+]~~ **Investigators; appointment and powers.**

4 (a) The director of taxation may appoint and commission one or
5 more investigators as the exigencies of the public service may
6 require. Persons appointed and commissioned under this section
7 shall have and may exercise all of the powers and authority and
8 the benefits and privileges of a police officer or of a deputy
9 sheriff, including the power to arrest~~[, provided that such~~
10 ~~powers shall remain in force and effect only while in actual~~
11 ~~performance of their duties]~~. These investigators shall consist
12 of personnel whose primary duty is to conduct investigations as
13 directed by the director~~[,]~~ of taxation and as authorized by
14 law. Persons appointed and commissioned under this section
15 ~~[shall]~~ may be exempt from chapter 76.

16 (b) Investigators who are subject to chapter 76 shall also
17 have and may exercise all of the powers and authority and the



1 benefits and privileges of a police officer or of a deputy
2 sheriff, including the power to arrest.

3 (c) The director of taxation may adopt rules pursuant to
4 chapter 91 to implement this section."

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 Statutory material to be repealed is bracketed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

7 SECTION 3. This Act shall take effect on July 1, 2050.



Report Title:

Taxation; Investigators; Police Powers

Description:

Clarifies that Department of Taxation investigators who are subject to chapter 76, Hawaii Revised Statutes, also have police powers. Effective July 1, 2050. (SD1)

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