
A BILL FOR AN ACT

RELATING TO TAXPAYER EDUCATION.

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

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

3 "(b) The moneys in the fund shall be used for the
4 following purposes:

5 (1) Issuing comfort letters, letter rulings, written
6 opinions, and other guidance to taxpayers;

7 (2) Issuing certificates under sections 235-110.9 and 235-
8 110.91; ~~and~~

9 (3) Administering the operations of the special
10 enforcement section~~[-]~~; and

11 (4) Developing, implementing, and providing taxpayer
12 education programs, including tax publications."

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 Statutory material to be repealed is bracketed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

15 SECTION 3. This Act shall take effect on July 1, 2030.



Report Title:

Taxation; Taxpayer Education

Description:

Allows the department of taxation to use funds from the tax administration special fund for taxpayer education purposes.
(SB2895 HD1)

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