June 16, 2014

The Honorable Donna Mercado Kim,  
President  
and Members of the Senate  
Twenty-Seventh State Legislature  
State Capitol, Room 409  
Honolulu, Hawaii 96813

Dear President Kim, Speaker Souki, and Members of the Legislature:

This is to inform you that on June 16, 2014, the following bill was signed into law:

SB2895 SD1 HD1 CD1  
RELATING TO TAXPAYER EDUCATION  
ACT 089 (14)

Since

NEIL ABERCROMBIE  
Governor, State of Hawaii
A BILL FOR AN ACT

RELATING TO TAXPAYER EDUCATION.

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

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

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

(1) Issuing comfort letters, letter rulings, written opinions, and other guidance to taxpayers;
(2) Issuing certificates under sections 235-110.9 and 235-110.91; [and]
(3) Administering the operations of the special enforcement section[-r]; and
(4) Developing, implementing, and providing taxpayer education programs, including tax publications."

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 Statutory material to be repealed is bracketed and stricken.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

SECTION 3. This Act shall take effect upon its approval.

APPROVED this 16 day of JUN, 2014

Neil Abercrombie
GOVERNOR OF THE STATE OF HAWAII