

JAN 23 2015

A BILL FOR AN ACT

RELATING TO THE GENERAL EXCISE TAX COLLECTION DATE.

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 taxpayer's return required under this section and make payments
2 thereon:

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

19 (2) On a semiannual basis during the calendar or fiscal
20 year, the return and payment to be made on or before
21 the [~~twentieth~~] last day of the calendar month after



1 the close of each six-month period, to wit: for
2 calendar year taxpayers, on July [20] 31 and
3 January [20] 31 or, for fiscal year taxpayers, on or
4 before the [~~twentieth~~] last day of the seventh month
5 following the beginning of the fiscal year and on or
6 before the last day of the month following the close
7 of the fiscal year; provided that the director is
8 satisfied that the grant of the permit will not unduly
9 jeopardize the collection of the taxes due thereon and
10 the taxpayer's total tax liability for the calendar or
11 fiscal year under this chapter will not exceed \$2,000.

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

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 Statutory material to be repealed is bracketed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

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1 SECTION 3. This Act, upon its approval, shall apply to
2 returns and payments due on or after January 1, 2016.

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INTRODUCED BY:

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S.B. NO. 339

Report Title:

General Excise Tax; Monthly, Quarterly, or Semiannual Returns;
Payments

Description:

Amends the date of filing of monthly, quarterly, semiannual, and annual general excise tax returns from the 20th day of the respective applicable month to the last day of the month.
Applies to returns and payments due on or after 1/1/16.

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