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## A BILL FOR AN ACT

RELATING TO INCOME TAX.

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

1           SECTION 1. Section 235-102.5, Hawaii Revised Statutes, is  
2 amended by amending subsection (d) to read as follows:

3           "(d) Notwithstanding any law to the contrary, any  
4 individual whose state income tax refund for any taxable year is  
5 [~~\$5~~] \$10 or more may designate \$5 or \$10 of the refund to be  
6 paid over as follows:

7           (1) One-third to the Hawaii children's trust fund under  
8 section 350B-2; and

9           (2) Two-thirds to be divided equally among:

10           (A) The domestic violence and sexual assault special  
11 fund under the department of health in section  
12 321-1.3;

13           (B) The spouse and child abuse special account under  
14 the department of human services in section  
15 346-7.5; [~~and~~]

16           (C) The spouse and child abuse special account under  
17 the judiciary in section 601-3.6 [~~-~~]; and



1            (D) The housing first special fund under the  
2                    department of human services in section 346-377.  
3 When designated by a taxpayer submitting a state income tax  
4 return to the department, the department of budget and finance  
5 shall allocate the moneys among the several funds as provided in  
6 this subsection. In the case of a joint return of a husband and  
7 wife having a state income tax refund of [~~\$10~~] \$20 or more, each  
8 spouse may designate that \$5 or \$10 be paid over as provided in  
9 this subsection. The director of taxation shall revise the  
10 individual state income tax form to allow the designation of  
11 contributions pursuant to this subsection on the face of the tax  
12 return and immediately above the signature lines. If no  
13 designation was made on the original tax return when filed, a  
14 designation may be made by the individual on an amended return  
15 filed within twenty months and ten days after the due date for  
16 the original return for such taxable year. A designation once  
17 made, whether by an original or amended return, may not be  
18 revoked."

19            SECTION 2. Section 346-377, Hawaii Revised Statutes, is  
20 amended by amending subsection (a) to read as follows:



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1        "(a) There is established in the state treasury the housing  
2 first special fund, into which shall be deposited:

3            (1) Appropriations by the legislature to the special fund;  
4                    [~~and~~]

5            (2) Income tax remittances allocated under section 235-  
6                    102.5; and

7            [~~(2)~~] (3) Gifts, donations, and grants from public agencies  
8                    and private persons.

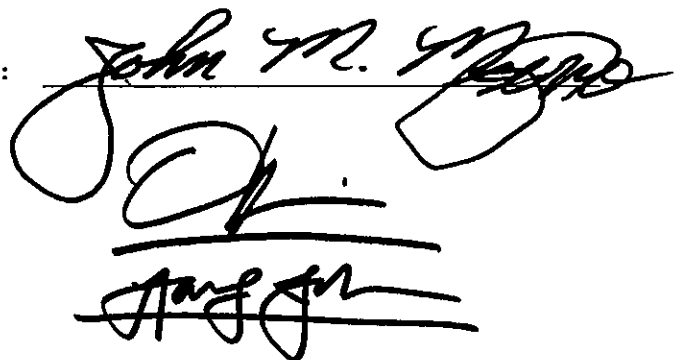
9            Each county may provide matching funds, which shall also be  
10 deposited into the housing first special fund."

11            SECTION 3. Statutory material to be repealed is bracketed  
12 and stricken. New statutory material is underscored.

13            SECTION 4. This Act shall take effect on July 1, 2016.

14

INTRODUCED BY:



JAN 22 2016



# H.B. NO. 2000

**Report Title:**

Income Tax; Check-off; Housing First Special Fund

**Description:**

Increases the maximum state income tax check off amount for certain social-service funds from \$5 to \$10 per individual. Adds the Housing First Special Fund to the list of social service funds to which a taxpayer may designate a portion of the taxpayer's state income tax refund.

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