
A BILL FOR AN ACT

RELATING TO THE INCOME CHECK-OFF.

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

1 SECTION 1. The legislature finds that library patrons'
2 demand for library books and materials, including electronic
3 resources of the Hawaii state public library system, are
4 increasing every year. Since the initial adoption of the
5 library special fund check-off in 2003, the collection of the
6 Hawaii state public library system has transitioned from a
7 paper-based collection to one that includes library materials in
8 a variety of different and new formats to keep up with new
9 technology and in response to the requests of library patrons
10 statewide.

11 The purpose of this Act is to provide an opportunity for
12 the public to increase their support to the Hawaii state public
13 library system by making a contribution toward the libraries
14 special fund that is used for the purchase of additional library
15 materials for the Hawaii state public library system collection.

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



1 "(c) Notwithstanding any law to the contrary, any
2 individual whose state income tax refund for any taxable year is
3 [~~\$2~~] \$ or more may designate [~~\$2~~] \$ of the
4 refund to be paid over to the libraries special fund established
5 by section 312-3.6, when submitting a state income tax return to
6 the department. In the case of a joint return of a husband and
7 wife having a state income tax refund of [~~\$4~~] \$ or more,
8 each spouse may designate that [~~\$2~~] \$ be deposited into
9 the special fund. The director of taxation shall revise the
10 individual state income tax form to allow the designation of
11 contributions to the fund on the face of the tax return and
12 immediately above the signature lines. If no designation was
13 made on the original tax return when filed, a designation may be
14 made by the individual on an amended return filed within twenty
15 months and ten days after the due date for the original return
16 for such taxable year. A designation once made, whether by an
17 original or amended return, may not be revoked."

18 SECTION 3. Statutory material to be repealed is bracketed
19 and stricken. New statutory material is underscored.



1 SECTION 4. This Act shall take effect on July 1, 2050 and
2 shall be applicable to taxable years beginning after December
3 31, 2017.



Report Title:

Income Tax; Check-off; Libraries Special Fund

Description:

Changes from \$2 to an unspecified amount of authorized income tax check-off that may be designated payable from an individual's state income tax refund to the libraries special fund. Changes from \$4 or \$8 to an unspecified amount permitted to joint filers in the designation of check-off to the Libraries Special Fund. Effective for taxable years after December 31, 2017. (HB2354 HD1)

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