
A BILL FOR AN ACT

RELATING TO TAX ADMINISTRATION.

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

1 SECTION 1. Section 235-20.5, Hawaii Revised Statutes, is
2 amended to read as follows:

3 "§235-20.5 Tax administration special fund; established.

4 (a) There is established a tax administration special fund,
5 into which shall be deposited:

6 (1) Fees collected under sections 235-20, 235-110.9, and
7 235-110.91;

8 (2) Revenues collected by the special enforcement section
9 pursuant to section 231-85; provided that in each
10 fiscal year, of the total revenues collected by the
11 special enforcement section, all revenues in excess of
12 [~~\$700,000~~] \$2,000,000 shall be deposited into the
13 general fund; and

14 (3) Fines assessed pursuant to section 237D-4.

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



- 1 (1) Issuing comfort letters, letter rulings, written
2 opinions, and other guidance to taxpayers;
- 3 (2) Issuing certificates under sections 235-110.9 and 235-
4 110.91;
- 5 (3) Administering the operations of the special
6 enforcement section; [and]
- 7 (4) Funding support staff positions in the special
8 enforcement section; and
- 9 ~~[-(4)]~~ (5) Developing, implementing, and providing taxpayer
10 education programs, including tax publications."

11 SECTION 2. The department of taxation may establish five
12 new full-time equivalent (5.0 FTE) positions that may be staffed
13 by investigators, investigator assistants, licensed attorneys,
14 or other support staff, in addition to using existing employees
15 of the department of taxation, to staff the special enforcement
16 section established in Act 134, Session Laws of Hawaii 2009, as
17 exigencies of public service may require. Positions established
18 pursuant to this section shall be funded with moneys from the
19 tax administration special fund pursuant to section 235-20.5(b),
20 Hawaii Revised Statutes.



1 SECTION 3. Statutory material to be repealed is bracketed
2 and stricken. New statutory material is underscored.

3 SECTION 4. This Act shall take effect on July 1, 2018.



Report Title:

Tax Administration; Special Enforcement Section; Tax Administration Special Fund

Description:

Increases the limit on revenues collected by the Special Enforcement Section of the Department of Taxation that are deposited into the Tax Administration Special Fund. Authorizes the use of Tax Administration Special Fund moneys to fund support staff positions in the Special Enforcement Section. Authorizes the Department of Taxation to establish 5 full-time equivalent (5.0 FTE) positions within the Special Enforcement Section. (SD1)

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