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# 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 by amending subsection (a) to read as follows:

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

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

7           (2) Revenues collected by the special enforcement section  
8 pursuant to section 231-85; provided that in each  
9 fiscal year, of the total revenues collected by the  
10 special enforcement section, all revenues in excess of  
11 [~~\$700,000~~] \$1,000,000 shall be deposited into the  
12 general fund; and

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

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 Statutory material to be repealed is bracketed  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

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



**Report Title:**

Tax Administration

**Description:**

Increases the limit on revenues collected by the special enforcement section that are deposited into the tax administration special fund. (SD1)

*The summary description of legislation appearing on this page is for informational purposes only and is not legislation or evidence of legislative intent.*

