A BILL FOR AN ACT

RELATING TO TAXATION.

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

SECTION 1. Section 235-102.5, Hawaii Revised Statutes, is amended to read as follows:

"§235-102.5 Income check-off authorized. (a) Any individual whose state income tax liability for any taxable year is $3 or more may designate $3 of the liability to be paid over to the Hawaii election campaign fund, any other law to the contrary notwithstanding, when submitting a state income tax return to the department. In the case of a joint return of a husband and wife having a state income tax liability of $6 or more, each spouse may designate that $3 be paid to the fund. The director of taxation shall revise the individual state income tax form to allow the designation of contributions to the fund on the face of the tax return and immediately above the signature lines. An explanation shall be included which clearly states that the check-off does not constitute an additional tax liability. If no designation was made on the original tax return when filed, a designation may be made by the individual
on an amended return filed within twenty months and ten days after the due date for the original return for such taxable year. A designation once made whether by an original or amended return may not be revoked.

(b) Notwithstanding any law to the contrary, any individual whose state income tax refund for any taxable year is $2 or more may designate $2 of the refund to be deposited into the school-level minor repairs and maintenance special fund established by section 302A-1504.5, when submitting a state income tax return to the department. In the case of a joint return of a husband and wife having a state income tax refund of $4 or more, each spouse may designate that $2 be deposited into the special fund. The director of taxation shall revise the individual state income tax return form to allow the designation of contributions to the special fund on the face of the tax return and immediately above the signature lines. If no designation was made on the original tax return when filed, a designation may be made by the individual on an amended return filed within twenty months and ten days after the due date for the original return for such taxable year. A designation once
made, whether by an original or amended return, may not be revoked.

(c) Notwithstanding any law to the contrary, any individual whose state income tax refund for any taxable year is $5 or more may designate $5 of the refund to be paid over to the libraries special fund established by section 312-3.6, when submitting a state income tax return to the department. In the case of a joint return of a married couple having a state income tax refund of $10 or more, each spouse may designate that $5 be deposited into the special fund. The director of taxation shall revise the individual state income tax form to allow the designation of contributions to the fund on the face of the tax return and immediately above the signature lines. If no designation was made on the original tax return when filed, a designation may be made by the individual on an amended return filed within twenty months and ten days after the due date for the original return for that taxable year. A designation once made, whether by an original or amended return, may not be revoked.

(d) Notwithstanding any law to the contrary, any individual whose state income tax refund for any taxable year is
$5 or more may designate $5 of the refund to be paid over as follows:

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

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

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

(B) The spouse and child abuse special account under the department of human services in section 346-7.5; and

(C) The spouse and child abuse special account under the judiciary in section 601-3.6.

When designated by a taxpayer submitting a state income tax return to the department, the department of budget and finance shall allocate the moneys among the several funds as provided in this subsection. In the case of a joint return of a husband and wife having a state income tax refund of $10 or more, each spouse may designate that $5 be paid over as provided in this subsection. The director of taxation shall revise the individual state income tax form to allow the designation of
contributions pursuant to this subsection on the face of the tax
return and immediately above the signature lines. If no
designation was made on the original tax return when filed, a
designation may be made by the individual on an amended return
filed within twenty months and ten days after the due date for
the original return for such taxable year. A designation once
made, whether by an original or amended return, may not be
revoked.

(e) Notwithstanding any law to the contrary, any
individual or married couple filing a joint return, if entitled
to a state income tax refund for any taxable year, may designate
any portion of the refund to be paid over to the Hawaiian home
general loan fund established by section 213(c) of the Hawaiian
Homes Commission Act, 1920, as amended, when submitting a state
income tax return to the department. The director of taxation
shall revise the individual state income tax form to allow the
designation of contributions to the fund on the face of the tax
return and immediately above the signature lines. If no
designation was made on the original tax return when filed, a
designation may be made by the individual on an amended return
filed within twenty months and ten days after the due date for
the original return for that taxable year. A designation once
made, whether by an original or amended return, may not be
revoked."

SECTION 2. New statutory material is underscored.

SECTION 3. This Act, upon its approval, shall apply to
taxable years beginning after December 31, 2018.

INTRODUCED BY:  

JAN 2 2 2019
Report Title:
Taxation; Department of Hawaiian Home Lands; Check-Off

Description:
Provides that any individual or married couple filing a joint return may designate any portion of a state income tax refund to be paid over to the Hawaiian home general loan fund.

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