



EXECUTIVE CHAMBERS
HONOLULU

DAVID Y. IGE
GOVERNOR

June 7, 2019

GOV. MSG. NO. 1198

The Honorable Ronald D. Kouchi,
President
and Members of the Senate
Thirtieth State Legislature
State Capitol, Room 409
Honolulu, Hawai'i 96813

The Honorable Scott K. Saiki,
Speaker and Members of the
House of Representatives
Thirtieth State Legislature
State Capitol, Room 431
Honolulu, Hawai'i 96813

Dear President Kouchi, Speaker Saiki, and Members of the Legislature:

This is to inform you that on June 7, 2019, the following bill was signed into law:

SB1271 SD1 HD1

RELATING TO TAX REFUND OFFSETS.
ACT 097 (19)

Sincerely,

DAVID Y. IGE
Governor, State of Hawai'i

A BILL FOR AN ACT

RELATING TO TAX REFUND OFFSETS.

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

1 SECTION 1. Section 231-53, Hawaii Revised Statutes, is
2 amended to read as follows:

3 "[+]§231-53[+] Setoff against refund. The State, through
4 the department of accounting and general services[7] or the
5 department of taxation, upon request of a claimant agency, shall
6 set off any valid debt due and owing a claimant agency by the
7 debtor against any debtor's refund. Any amount of the refund in
8 excess of the amount retained to satisfy the debt shall be
9 refunded to the debtor."

10 SECTION 2. Section 231-54, Hawaii Revised Statutes, is
11 amended to read as follows:

12 "[+]§231-54[+] Hearings; appeals. At the time a setoff is
13 identified, the debtor shall be notified by the comptroller[7
14 ~~department of accounting and general services,~~] or the director
15 of taxation of the State's intention to apply the debtor's debt
16 against the refund. The notice shall state that the debtor
17 within thirty days may request a hearing before the claimant



1 agency to contest the setoff. No issues that have been
2 previously litigated shall be considered at the hearing.
3 Appeals from the hearing allowed under this section shall be in
4 accordance with chapter 91."

5 SECTION 3. Section 231-57.5, Hawaii Revised Statutes, is
6 amended to read as follows:

7 "§231-57.5 Notification of address and social security
8 number of debtor parent. The department of accounting and
9 general services or the department of taxation shall notify the
10 child support enforcement agency of the address and social
11 security number of each debtor who has been subject to a setoff
12 because of a child support debt."

13 SECTION 4. Statutory material to be repealed is bracketed
14 and stricken. New statutory material is underscored.

15 SECTION 5. This Act shall take effect upon its approval.

APPROVED this 7 day of JUN, 2019



GOVERNOR OF THE STATE OF HAWAII

THE SENATE OF THE STATE OF HAWAI'I

Date: April 26, 2019
Honolulu, Hawaii 96813

We hereby certify that the foregoing Bill this day passed Final Reading in the Senate of the Thirtieth Legislature of the State of Hawai'i, Regular Session of 2019.



President of the Senate



Clerk of the Senate

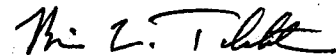
THE HOUSE OF REPRESENTATIVES OF THE
STATE OF HAWAII

Date: April 9, 2019
Honolulu, Hawaii

We hereby certify that the above-referenced Bill on this day passed Third Reading in the House of Representatives of the Thirtieth Legislature of the State of Hawaii, Regular Session of 2019.



Scott K. Saiki
Speaker
House of Representatives



Brian L. Takeshita
Chief Clerk
House of Representatives