
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 Statutory material to be repealed is bracketed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.



Report Title:

Tax Refund Offsets; DAGS; DOTAX

Description:

Clarifies that tax refund offsets may be performed by the Department of Accounting and General Services and the Department of Taxation. (SB1271 HD1)

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