
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 Statutory material to be repealed is bracketed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, 2030.



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. (HB2396
HD1)

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not legislation or evidence of legislative intent.*

