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## A BILL FOR AN ACT

RELATING TO THE TAX ADMINISTRATION SPECIAL FUND.

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

1           SECTION 1. Section 235-20.5, Hawaii Revised Statutes, is  
2 amended to read as follows:

3           "**§235-20.5 Tax administration special fund; established.**

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

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

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 [~~\$2,000,000~~] \$5,000,000 shall be deposited into the  
12 general fund; and

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

14           (b) The moneys in the fund shall be used for the following  
15 purposes:

16           (1) Issuing comfort letters, letter rulings, written  
17 opinions, and other guidance to taxpayers;



# H.B. NO. 1493

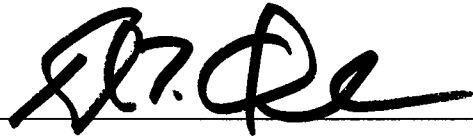
- 1 (2) Issuing certificates under ~~[+]section[+]~~ 235-110.9;
- 2 (3) Administering the operations of the special
- 3 enforcement section;
- 4 (4) Funding support staff positions in the special
- 5 enforcement section; and
- 6 (5) Developing, implementing, and providing taxpayer
- 7 education and compliance programs [~~, including tax~~
- 8 ~~publications~~]."

9 SECTION 2. Statutory material to be repealed is bracketed  
10 and stricken. New statutory material is underscored.

11 SECTION 3. This Act shall take effect on July 1, 2022.

12

INTRODUCED BY: \_\_\_\_\_



JAN 18 2022



# H.B. NO. 1493

**Report Title:**

Department of Taxation; Tax Administration Special Fund

**Description:**

Increases the amount of moneys maintained in the tax administration special fund. Amends the purpose of the fund.

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

