
A BILL FOR AN ACT

RELATING TO HEALTH.

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

1 SECTION 1. Chapter 321, Hawaii Revised Statutes, is
2 amended by adding a new part to be appropriately designated and
3 to read as follows:

4 **"PART . CHILDHOOD DISEASES AND CHRONIC DISEASES**

5 **§321- Childhood diseases and chronic diseases special**

6 **fund.** (a) There is established within the state treasury a
7 special fund to be known as the childhood diseases and chronic
8 diseases special fund. The special fund shall be administered
9 and expended by the department of health in accordance with this
10 section.

11 (b) The department shall establish an expert advisory
12 committee to expend the special fund to expand research to find
13 a cure for various childhood diseases and chronic diseases,
14 including juvenile diabetes and cancer. The department may
15 procure research goods and services in accordance with chapters
16 103D and 103F.



1 (c) The fund shall consist of moneys collected pursuant to
2 the income tax check-off under section 235- , and any grants,
3 private contributions, or appropriations to the special fund."

4 SECTION 2. Section 235-102.5, Hawaii Revised Statutes, is
5 amended to read as follows:

6 **"§235-102.5 Income check-off authorized.** (a) Any
7 individual whose state income tax liability for any taxable year
8 is \$2 or more may designate \$2 of the liability to be paid over
9 to the Hawaii election campaign fund, any other law to the
10 contrary notwithstanding, when submitting a state income tax
11 return to the department. In the case of a joint return of a
12 husband and wife having a state income tax liability of \$4 or
13 more, each spouse may designate that \$2 be paid to the fund.
14 The director of taxation shall revise the individual state
15 income tax form to allow the designation of contributions to the
16 fund on the face of the tax return and immediately above the
17 signature lines. An explanation shall be included which clearly
18 states that the check-off does not constitute an additional tax
19 liability. If no designation was made on the original tax
20 return when filed, a designation may be made by the individual
21 on an amended return filed within twenty months and ten days
22 after the due date for the original return for such taxable



1 year. A designation once made whether by an original or amended
2 return may not be revoked.

3 (b) Notwithstanding any law to the contrary, any
4 individual whose state income tax refund for any taxable year is
5 \$2 or more may designate \$2 of the refund to be deposited into
6 the school-level minor repairs and maintenance special fund
7 established by section 302A-1504.5, when submitting a state
8 income tax return to the department. In the case of a joint
9 return of a husband and wife having a state income tax refund of
10 \$4 or more, each spouse may designate that \$2 be deposited into
11 the special fund. The director of taxation shall revise the
12 individual state income tax return form to allow the designation
13 of contributions to the special fund on the face of the tax
14 return and immediately above the signature lines. If no
15 designation was made on the original tax return when filed, a
16 designation may be made by the individual on an amended return
17 filed within twenty months and ten days after the due date for
18 the original return for such taxable year. A designation once
19 made, whether by an original or amended return, may not be
20 revoked.

21 (c) Notwithstanding any law to the contrary, any
22 individual whose state income tax refund for any taxable year is



1 \$2 or more may designate \$2 of the refund to be paid over to the
2 libraries special fund established by section 312-3.6, when
3 submitting a state income tax return to the department. In the
4 case of a joint return of a husband and wife having a state
5 income tax refund of \$4 or more, each spouse may designate that
6 \$2 be deposited into the special fund. The director of taxation
7 shall revise the individual state income tax form to allow the
8 designation of contributions to the fund on the face of the tax
9 return and immediately above the signature lines. If no
10 designation was made on the original tax return when filed, a
11 designation may be made by the individual on an amended return
12 filed within twenty months and ten days after the due date for
13 the original return for such taxable year. A designation once
14 made, whether by an original or amended return, may not be
15 revoked.

16 (d) Notwithstanding any law to the contrary, any
17 individual whose state income tax refund for any taxable year is
18 \$5 or more may designate \$5 of the refund to be paid over as
19 follows:

- 20 (1) One-third to the Hawaii children's trust fund under
21 section 350B-2; and
22 (2) Two-thirds to be divided equally among:



1 (A) The domestic violence and sexual assault special
2 fund under the department of health in section
3 321-1.3;

4 (B) The spouse and child abuse special account under
5 the department of human services in section
6 346-7.5; and

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

9 When designated by a taxpayer submitting a state income tax
10 return to the department, the department of budget and finance
11 shall allocate the moneys among the several funds as provided in
12 this subsection. In the case of a joint return of a husband and
13 wife having a state income tax refund of \$10 or more, each
14 spouse may designate that \$5 be paid over as provided in this
15 subsection. The director of taxation shall revise the
16 individual state income tax form to allow the designation of
17 contributions pursuant to this subsection on the face of the tax
18 return and immediately above the signature lines. If no
19 designation was made on the original tax return when filed, a
20 designation may be made by the individual on an amended return
21 filed within twenty months and ten days after the due date for
22 the original return for such taxable year. A designation once



1 made, whether by an original or amended return, may not be
2 revoked.

3 (e) Notwithstanding any law to the contrary, any
4 individual whose state income tax refund for any taxable year is
5 \$ _____ or more may designate \$ _____ of the refund to
6 be deposited to the childhood diseases and chronic diseases
7 special fund established by section 321- _____, when submitting a
8 state income tax return to the department. In the case of a
9 joint return of a husband and wife having a state income tax
10 refund of \$ _____ or more, each spouse may designate that
11 \$ _____ be deposited into the special fund. The director of
12 taxation shall revise the individual state income tax form to
13 allow the designation of contributions to the fund on the face
14 of the tax return and immediately above the signature lines. If
15 no designation was made on the original tax return when filed, a
16 designation may be made by the individual on an amended return
17 filed within twenty months and ten days after the due date of
18 the original return for such taxable year. A designation once
19 made, whether by an original or amended return, may not be
20 revoked."

21 SECTION 3. New statutory material is underscored.



1 SECTION 4. This Act, upon its approval, shall apply to
2 taxable years beginning after December 31, 2006.



HB 2073

HD1

Report Title:

Childhood Diseases and Chronic Diseases Special Fund; Tax Check-off

Description:

Creates the Childhood Diseases and Chronic Diseases Special Fund; allows income tax refund check-off for contributions to the fund (HB2073 HD1).

HB2073 HD1 HMS 2006-2001

