
A BILL FOR AN ACT

RELATING TO HEALTH.

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

1 SECTION 1. Section 235-102.5, Hawaii Revised Statutes, is
2 amended to read as follows:
3 "**§235-102.5 Income check-off authorized.** (a) Any
4 individual whose state income tax liability for any taxable year
5 is \$2 or more may designate \$2 of the liability to be paid over
6 to the Hawaii election campaign fund, any other law to the
7 contrary notwithstanding, when submitting a state income tax
8 return to the department. In the case of a joint return of a
9 husband and wife having a state income tax liability of \$4 or
10 more, each spouse may designate that \$2 be paid to the fund.
11 The director of taxation shall revise the individual state
12 income tax form to allow the designation of contributions to the
13 fund on the face of the tax return and immediately above the
14 signature lines. An explanation shall be included which clearly
15 states that the check-off does not constitute an additional tax
16 liability. If no designation was made on the original tax
17 return when filed, a designation may be made by the individual
18 on an amended return filed within twenty months and ten days



1 after the due date for the original return for such taxable
2 year. A designation once made whether by an original or amended
3 return may not be revoked.

4 (b) Notwithstanding any law to the contrary, any
5 individual whose state income tax refund for any taxable year is
6 \$2 or more may designate \$2 of the refund to be deposited into
7 the school-level minor repairs and maintenance special fund
8 established by section 302A-1504.5, when submitting a state
9 income tax return to the department. In the case of a joint
10 return of a husband and wife having a state income tax refund of
11 \$4 or more, each spouse may designate that \$2 be deposited into
12 the special fund.

13 The director of taxation shall revise the individual state
14 income tax return form to allow the designation of contributions
15 to the special fund on the face of the tax return and
16 immediately above the signature lines. If no designation was
17 made on the original tax return when filed, a designation may be
18 made by the individual on an amended return filed within twenty
19 months and ten days after the due date for the original return
20 for such taxable year. A designation once made, whether by an
21 original or amended return, may not be revoked.



1 (c) Notwithstanding any law to the contrary, any
2 individual whose state income tax refund for any taxable year is
3 \$2 or more may designate \$2 of the refund to be paid over to the
4 libraries special fund established by section 312-3.6, when
5 submitting a state income tax return to the department. In the
6 case of a joint return of a husband and wife having a state
7 income tax refund of \$4 or more, each spouse may designate that
8 \$2 be deposited into the special fund.

9 The director of taxation shall revise the individual state
10 income tax form to allow the designation of contributions to the
11 fund on the face of the tax return and immediately above the
12 signature lines. If no designation was made on the original tax
13 return when filed, a designation may be made by the individual
14 on an amended return filed within twenty months and ten days
15 after the due date for the original return for such taxable
16 year. A designation once made, whether by an original or
17 amended return, may not be revoked.

18 (d) Notwithstanding any law to the contrary, any
19 individual whose state income tax refund for any taxable year is
20 \$5 or more may designate \$5 of the refund to be paid over as
21 follows:



H.B. NO. 2590

- 1 (1) One-third to the Hawaii children's trust fund under
2 section 350B-2; and
- 3 (2) Two-thirds to be divided equally among:
- 4 (A) The domestic violence and sexual assault special
5 fund under the department of health in section
6 321-1.3;
- 7 (B) The spouse and child abuse special account under
8 the department of human services in section
9 346-7.5; and
- 10 (C) The spouse and child abuse special account under
11 the judiciary in section 601-3.6.

12 When designated by a taxpayer submitting a state income tax
13 return to the department, the department of budget and finance
14 shall allocate the moneys among the several funds as provided in
15 this subsection. In the case of a joint return of a husband and
16 wife having a state income tax refund of \$10 or more, each
17 spouse may designate that \$5 be paid over as provided in this
18 subsection.

19 The director of taxation shall revise the individual state
20 income tax form to allow the designation of contributions
21 pursuant to this subsection on the face of the tax return and
22 immediately above the signature lines. If no designation was



1 made on the original tax return when filed, a designation may be
2 made by the individual on an amended return filed within twenty
3 months and ten days after the due date for the original return
4 for such taxable year. A designation once made, whether by an
5 original or amended return, may not be revoked.

6 (e) An individual may designate any amount not to exceed
7 the amount of the individual's state income tax refund for any
8 taxable year to be paid over to the juvenile diabetes cure
9 research special fund, established by section 321-A, when
10 submitting a state income tax return to the department.

11 The director of taxation shall revise the individual state
12 income tax return form to allow the designation of contributions
13 to the special fund on the face of the tax return and
14 immediately above the signature lines. If no designation was
15 made on the original tax return when filed, a designation may be
16 made by the individual on an amended return filed within twenty
17 months and ten days after the due date for the original return
18 for such taxable year. A designation once made, whether by an
19 original or amended return, may not be revoked.

20 The department of taxation shall include as part of the
21 instructions that accompany the individual state income tax
22 return an address furnished by the department of health, to



1 which contributions may be sent by taxpayers who do not receive
2 tax refunds to enable them to contribute to the juvenile
3 diabetes cure research special fund.

4 For the purposes of this section, "individual" shall
5 include a husband and wife who file a joint return."

6 SECTION 2. Chapter 321, Hawaii Revised Statutes, is
7 amended by adding two new sections to be appropriately
8 designated and to read as follows:

9 **"§321-A Juvenile diabetes cure research special fund.**

10 (a) There is established within the state treasury a special
11 fund to be known as the juvenile diabetes cure research special
12 fund to be administered and expended by the department of
13 health.

14 (b) The moneys in the special fund shall be used by the
15 department for juvenile diabetes cure research related to:

- 16 (1) Restoring normal blood sugar levels;
17 (2) Preventing and reversing complications; or
18 (3) Preventing juvenile diabetes.

19 (c) Legislative appropriations, grants, donations,
20 contributions from private or public sources, and interest and
21 investment earnings attributable to the moneys in the special
22 fund shall be deposited into the special fund.



1 (d) The department of health shall submit an annual report
2 to the legislature no later than twenty days prior to the
3 convening of each regular session that details the receipts of
4 and expenditures from the special fund.

5 **§321-B** **Juvenile diabetes cure research; funding.** (a)
6 The department of health shall distribute the amounts in the
7 juvenile diabetes cure research special fund to institutions of
8 higher education and independent research institutes of the
9 state to support projects that have been subject to an
10 established peer and scientific review process identical or
11 similar to the National Institutes of Health review system.

12 (b) At least twenty days before the beginning of each
13 regular session, the department of health shall submit to the
14 legislature a report concerning:

15 (1) The amount of funding received from the juvenile
16 diabetes cure research special fund, including the
17 amount pursuant to section 235-102.5; and

18 (2) How the funds were used."

19 SECTION 3. In codifying the new sections added by section
20 2 of this Act, the revisor of statutes shall substitute
21 appropriate section numbers for the letters used in designating
22 the new sections in this Act.



H.B. NO. 2590

- 1 SECTION 4. New statutory material is underscored.
- 2 SECTION 5. This Act shall take effect on January 1, 2007.
- 3

INTRODUCED BY:

Josh Green MD

Ali G. Lankford

Belene Tolson

JAN 24 2006



HB 2590

Report Title:

Juvenile diabetes cure research

Description:

Authorizes an income tax check-off for juvenile diabetes cure research. Establishes the juvenile diabetes cure research special fund.

