

JAN 23 2006

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# A BILL FOR AN ACT

RELATING TO THE AUDITOR.

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

- 1           SECTION 1. Section 23-5, Hawaii Revised Statutes, is  
2 amended by amending subsection (a) to read as follows:
- 3           "(a) The auditor may examine and inspect all accounts,  
4 books, records, files, papers, and documents and all financial  
5 affairs of every department, including the department of  
6 taxation, office, agency, and political subdivision.
- 7 Notwithstanding section 235-116, or any other law making it  
8 unlawful for any person, officer, or employee of the State to  
9 make known information imparted by any tax return or permit any  
10 tax return to be seen or examined by any person, in addition to  
11 powers provided to the auditor under this subsection, the  
12 department of taxation shall also:
- 13           (1) Permit the auditor to inspect any tax return of any  
14           taxpayer;
- 15           (2) Furnish the auditor with an abstract of the return, if  
16           the auditor so desires; and
- 17           (3) Supply the auditor with information concerning any  
18           item contained in a tax return or disclosed by the



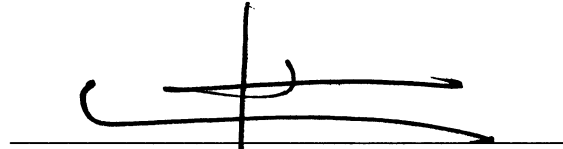
1 report of any investigation of a tax return or of the  
2 subject matter of a tax return."

3 SECTION 2. New statutory material is underscored.

4 SECTION 3. This Act shall take effect upon its approval.

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INTRODUCED BY:



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SB2156

**Report Title:**

Auditor; Access to Information; Powers

**Description:**

Provides explicit authority to the auditor to inspect all accounts, books, records, files, papers, and documents and all financial affairs of the department of taxation.

