
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. Section 235-116, Hawaii Revised Statutes, is
4 amended to read as follows:

5 "**§235-116 Disclosure of returns unlawful; penalty.** All
6 tax returns and return information required to be filed under
7 this chapter shall be confidential, including any copy of any
8 portion of a federal return which may be attached to a state tax
9 return, or any information reflected in the copy of such federal
10 return. [~~It~~] Except as provided in section 23-5, it shall be
11 unlawful for any person, or any officer or employee of the State
12 to make known intentionally information imparted by any income
13 tax return or estimate made under sections 235-92, 235-94,
14 235-95, and 235-97 or wilfully to permit any income tax return
15 or estimate so made or copy thereof to be seen or examined by
16 any person other than the taxpayer or the taxpayer's authorized
17 agent, persons duly authorized by the State in connection with
18 their official duties, the Multistate Tax Commission or the
19 authorized representative thereof, except as provided by law,
20 and any offense against the foregoing provisions shall be
21 punished by a fine not exceeding \$500 or by imprisonment not
22 exceeding one year, or both."

1 SECTION 3. Statutory material to be repealed is bracketed
2 and stricken. New statutory material is underscored.

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

SB2156, SD1

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. (SD1)

