
A BILL FOR AN ACT

RELATING TO TAXATION.

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

1 SECTION 1. Chapter 231, Hawaii Revised Statutes, is
2 amended by adding a new section to be appropriately designated
3 and to read as follows:

4 "§231- Taxpayer audit; third party information. Any
5 taxpayer and the taxpayer's representative shall be given
6 reasonable notice and the opportunity to participate in any
7 interview, communication, or discussion between the department
8 and a third party who provides information regarding the audit
9 of the taxpayer. The department may adopt rules pursuant to
10 chapter 91 to effectuate this section."

11 SECTION 2. New statutory material is underscored.

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

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INTRODUCED BY: Kirk Caldwell

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Report Title:

Taxation; Third Party Information

Description:

Allows audited taxpayers and their representatives to participate in department of taxation interviews with witnesses with respect to the audit.

