

JAN 18 2008

---

---

# A BILL FOR AN ACT

RELATING TO TAXATION.

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

1 SECTION 1. Section 235-102.5, Hawaii Revised Statutes, is  
2 amended by amending subsection (a) to read as follows:

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



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

5 SECTION 2. Statutory material to be repealed is bracketed  
6 and stricken. New statutory material is underscored.

7 SECTION 3. This Act, upon its approval, shall apply to  
8 taxable years beginning after December 31, 2007.

9

INTRODUCED BY: *McDermott Jr*

*Erzanne Chun Oakland*

*Will Ezer*

*Amil Yde*



**Report Title:**

Elections Fund; Campaign Spending; State Income Tax Returns

**Description:**

Increases the election fund contribution amount on state income tax returns from \$2 to \$5 for campaign spending purposes.

