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# A BILL FOR AN ACT

RELATING TO A HAWAII MILITARY FAMILY RELIEF SPECIAL FUND.

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

1           SECTION 1. Chapter 121, Hawaii Revised Statutes, is  
2 amended by adding a new section to be appropriately designated  
3 and to read as follows:

4           "§121-       Hawaii reserve component military family relief  
5 special fund; established. There is established within the  
6 state treasury a special fund to be known as the Hawaii military  
7 family relief special fund, into which shall be deposited all  
8 moneys collected pursuant to section 235-102.5(e) and any other  
9 moneys received by the department of defense in the form of  
10 grants and donations for economic relief to Hawaii reserve  
11 component military families. The special fund shall be  
12 administered by the department of defense and used to provide  
13 emergency economic relief to families of members of the Hawaii  
14 national guard or federal military reserve residing in Hawaii  
15 who suffer economic hardship due to the deployment out of the  
16 State of one or more family members on active military service."

17           SECTION 2. Section 235-102.5, Hawaii Revised Statutes, is  
18 amended to read as follows:



1           **"§235-102.5 Income check-off authorized.** (a) Any  
2 individual whose state income tax liability for any taxable year  
3 is \$2 or more may designate \$2 of the liability to be paid over  
4 to the Hawaii election campaign fund, any other law to the  
5 contrary notwithstanding, when submitting a state income tax  
6 return to the department. In the case of a joint return of a  
7 husband and wife having a state income tax liability of \$4 or  
8 more, each spouse may designate that \$2 be paid to the 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. An explanation shall be included which clearly  
13 states that the check-off does not constitute an additional tax  
14 liability. If no designation was made on the original tax  
15 return when filed, a designation may be made by the individual  
16 on an amended return filed within twenty months and ten days  
17 after the due date for the original return for such taxable  
18 year. A designation once made whether by an original or amended  
19 return may not be revoked.

20           (b) Notwithstanding any law to the contrary, any  
21 individual whose state income tax refund for any taxable year is  
22 \$2 or more may designate \$2 of the refund to be deposited into



1 the school-level minor repairs and maintenance special fund  
2 established by section 302A-1504.5, when submitting a state  
3 income tax return to the department. In the case of a joint  
4 return of a husband and wife having a state income tax refund of  
5 \$4 or more, each spouse may designate that \$2 be deposited into  
6 the special fund. The director of taxation shall revise the  
7 individual state income tax return form to allow the designation  
8 of contributions to the special fund on the face of the tax  
9 return and immediately above the signature lines. If no  
10 designation was made on the original tax return when filed, a  
11 designation may be made by the individual on an amended return  
12 filed within twenty months and ten days after the due date for  
13 the original return for such taxable year. A designation once  
14 made, whether by an original or amended return, may not be  
15 revoked.

16 (c) Notwithstanding any law to the contrary, any  
17 individual whose state income tax refund for any taxable year is  
18 \$2 or more may designate \$2 of the refund to be paid over to the  
19 libraries special fund established by section 312-3.6, when  
20 submitting a state income tax return to the department. In the  
21 case of a joint return of a husband and wife having a state  
22 income tax refund of \$4 or more, each spouse may designate that



1 \$2 be deposited into the special fund. The director of taxation  
2 shall revise the individual state income tax form to allow the  
3 designation of contributions to the fund on the face of the tax  
4 return and immediately above the signature lines. If no  
5 designation was made on the original tax return when filed, a  
6 designation may be made by the individual on an amended return  
7 filed within twenty months and ten days after the due date for  
8 the original return for such taxable year. A designation once  
9 made, whether by an original or amended return, may not be  
10 revoked.

11 (d) Notwithstanding any law to the contrary, any  
12 individual whose state income tax refund for any taxable year is  
13 \$5 or more may designate \$5 of the refund to be paid over as  
14 follows:

15 (1) One-third to the Hawaii children's trust fund under  
16 section 350B-2; and

17 (2) Two-thirds to be divided equally among:

18 (A) The domestic violence prevention special fund  
19 under the department of health in section 321-  
20 1.3;



1 (B) The spouse and child abuse special account under  
2 the department of human services in section 346-  
3 7.5; and

4 (C) The spouse and child abuse special account under  
5 the judiciary in section 601-3.6.

6 (e) Notwithstanding any law to the contrary, any  
7 individual whose state income tax refund for any taxable year is  
8 \$2 or more may designate \$2 of the refund to be deposited into  
9 the Hawaii military family relief special fund, established by  
10 section 121- , when submitting a state income tax return to  
11 the department. In the case of a joint return of a husband and  
12 wife having a state income tax refund of \$4 or more, each spouse  
13 may designate that \$2 be deposited into the special fund. The  
14 director of taxation shall revise the individual state income  
15 tax return form to allow the designation of contributions to the  
16 special fund on the face of the tax return and immediately above  
17 the signature lines. If no designation was made on the original  
18 tax return when filed, a designation may be made by the  
19 individual on an amended return filed within twenty months and  
20 ten days after the due date for the original return for such  
21 taxable year. A designation once made, whether by an original  
22 or amended return, may not be revoked.



1        (f) When designated by a taxpayer submitting a state  
2 income tax return to the department, the department of budget  
3 and finance shall allocate the moneys among the several funds as  
4 provided in this subsection. In the case of a joint return of a  
5 husband and wife having a state income tax refund of \$10 or  
6 more, each spouse may designate that \$5 be paid over as provided  
7 in this subsection. The director of taxation shall revise the  
8 individual state income tax form to allow the designation of  
9 contributions pursuant to this subsection on the face of the tax  
10 return and immediately above the signature lines. If no  
11 designation was made on the original tax return when filed, a  
12 designation may be made by the individual on an amended return  
13 filed within twenty months and ten days after the due date for  
14 the original return for such taxable year. A designation once  
15 made, whether by an original or amended return, may not be  
16 revoked."

17        SECTION 3. New statutory material is underscored.

18        SECTION 4. This Act shall take effect upon its approval  
19 and shall apply to taxable years beginning after December 31,  
20 2007.

INTRODUCED BY:

*Joseline D. Brown*  
*Richard J. ...*  
*...*  
*...*  
*...*



**Report Title:**

Income Tax Check Off; Hawaii Military Family Relief Special Fund

**Description:**

Establishes the Hawaii military family relief special fund and an income tax check off to fund it. Provides economic relief to families of Hawaii national guard and reserve members.

