
A BILL FOR AN ACT

RELATING TO INCOME TAX CHECK-OFF.

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 subsections (b) and (c) to read as follows:
3 "(b) Notwithstanding any law to the contrary, any
4 individual whose state income tax refund for any taxable year is
5 [~~\$2~~] \$5 or more may designate [~~\$2~~] \$5 of the refund to be
6 deposited into the school-level minor repairs and maintenance
7 special fund established by section 302A-1504.5, when submitting
8 a state income tax return to the department. In the case of a
9 joint return of a husband and wife having a state income tax
10 refund of [~~\$4~~] \$10 or more, each spouse may designate that [~~\$2~~]
11 \$5 be deposited into the special fund. The director of taxation
12 shall revise the individual state income tax return form to
13 allow the designation of contributions to the special fund on
14 the face of the tax return and immediately above the signature
15 lines. If no designation was made on the original tax return
16 when filed, a designation may be made by the individual on an
17 amended return filed within twenty months and ten days after the
18 due date for the original return for such taxable year. A



1 designation once made, whether by an original or amended return,
2 may not be revoked.

3 (c) Notwithstanding any law to the contrary, any
4 individual whose state income tax refund for any taxable year is
5 [~~\$2~~] \$5 or more may designate [~~\$2~~] \$5 of the refund to be paid
6 over to the libraries special fund established by section
7 312-3.6, when submitting a state income tax return to the
8 department. In the case of a joint return of a husband and wife
9 having a state income tax refund of [~~\$4~~] \$10 or more, each
10 spouse may designate that [~~\$2~~] \$5 be deposited into the special
11 fund. The director of taxation shall revise the individual
12 state income tax form to allow the designation of contributions
13 to the fund on the face of the tax return and immediately above
14 the signature lines. If no designation was made on the original
15 tax return when filed, a designation may be made by the
16 individual on an amended return filed within twenty months and
17 ten days after the due date for the original return for such
18 taxable year. A designation once made, whether by an original
19 or amended return, may not be revoked."

20 SECTION 2. Statutory material to be repealed is bracketed
21 and stricken. New statutory material is underscored.



1 SECTION 3. This Act shall take effect upon its approval
2 and apply to taxable years beginning after December 31, 2008.

3

INTRODUCED BY:

PSal.

JAN 28 2009



Report Title:

Income Tax Check-Off; Education; Libraries

Description:

Increases the school-level minor repairs and maintenance and the libraries income tax check-off provisions from \$2 to \$5.

