

JAN 28 2009

A BILL FOR AN ACT

RELATING TO TAXATION.

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

1 SECTION 1. The purpose of this Act is to increase the
2 income tax check-offs in support of public education and public
3 libraries.

4 SECTION 2. Section 235-102.5, Hawaii Revised Statutes, is
5 amended by amending subsections (b) and (c) to read as follows:

6 "(b) 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~~] \$5, \$10, or any other
9 whole dollar amount of the refund to be deposited into the
10 school-level minor repairs and maintenance special fund
11 established by section 302A-1504.5, when submitting a state
12 income tax return to the department. In the case of a joint
13 return of a husband and wife having a state income tax refund of
14 [~~\$4~~] \$ _____ or more, each spouse may designate that [~~\$2~~] \$5,
15 \$10, or any other whole dollar amount of the refund be deposited
16 into the special fund. The director of taxation shall revise
17 the individual state income tax return form to allow the



1 designation of contributions to the special fund on the face of
2 the tax return and immediately above the signature lines. If no
3 designation was made on the original tax return when filed, a
4 designation may be made by the individual on an amended return
5 filed within twenty months and ten days after the due date for
6 the original return for such taxable year. A designation once
7 made, whether by an original or amended return, may not be
8 revoked.

9 (c) Notwithstanding any law to the contrary, any
10 individual whose state income tax refund for any taxable year is
11 [~~\$~~2] \$ _____ or more may designate [~~\$~~2] \$5, \$10, or any other
12 whole dollar amount of the refund to be paid over to the
13 libraries special fund established by section 312-3.6, when
14 submitting a state income tax return to the department. In the
15 case of a joint return of a husband and wife having a state
16 income tax refund of [~~\$~~4] \$ _____ or more, each spouse may
17 designate that [~~\$~~2] \$5, \$10, or any other whole dollar amount of
18 the refund be deposited into the special fund. The director of
19 taxation shall revise the individual state income tax form to
20 allow the designation of contributions to the fund on the face
21 of the tax return and immediately above the signature lines. If
22 no designation was made on the original tax return when filed, a



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

6 SECTION 3. Statutory material to be repealed is bracketed
7 and stricken. New statutory material is underscored.

8 SECTION 4. This Act, upon its approval, shall apply to
9 taxable years beginning after December 31, 2008.

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INTRODUCED BY:

Norman Salerno



Report Title:

Taxation; Income Check-off; Schools and Libraries

Description:

Increases income tax check-offs in support of public education and public libraries.

CHAMBERLAIN

