
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- Tax clearance before issuance and renewal of
5 professional and vocational licenses. No professional or
6 vocational licenses issued by the department of commerce and
7 consumer affairs shall be issued or renewed unless the applicant
8 therefor presents, to the proper licensing authority, a tax
9 clearance signed by the director of taxation, showing that all
10 tax returns due have been filed and all taxes, penalties, or
11 interest owed by the applicant have been paid."

12 SECTION 2. Chapter 436B, Hawaii Revised Statutes, is
13 amended by adding a new section to be appropriately designated
14 and to read as follows:
15 "§436B- Tax clearance before issuance and renewal of
16 professional and vocational licenses. No professional or
17 vocational licenses issued by the department of commerce and
18 consumer affairs shall be issued or renewed unless the applicant



1 therefor presents, to the proper licensing authority, a tax
2 clearance signed by the director of taxation, showing that all
3 tax returns due have been filed and all taxes, penalties, or
4 interest owed by the applicant have been paid."

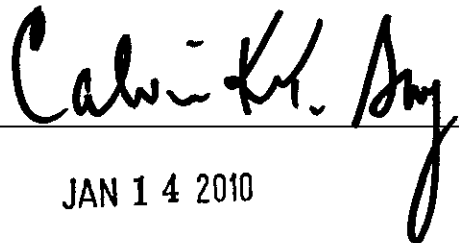
5 SECTION 3. This Act does not affect rights and duties that
6 matured, penalties that were incurred, and proceedings that were
7 begun before its effective date.

8 SECTION 4. New statutory material is underscored.

9 SECTION 5. This Act shall take effect upon its approval
10 and shall apply to taxable years beginning after December 31,
11 2009.

12

INTRODUCED BY:


JAN 14 2010



Report Title:

Professional and Vocational Licenses; Tax Clearance

Description:

Requires holders of professional or vocational licenses to provide to the department of commerce and consumer affairs a tax clearance issued by the department of taxation as a condition to license issuance or renewal.

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