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## A BILL FOR AN ACT

RELATING TO A HAWAII RESERVE COMPONENT 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."



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

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



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

19           (c) Notwithstanding any law to the contrary, any  
20 individual whose state income tax refund for any taxable year is  
21 \$2 or more may designate \$2 of the refund to be paid over to the  
22 libraries special fund established by section 312-3.6, when



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

14 (d) Notwithstanding any law to the contrary, any  
15 individual whose state income tax refund for any taxable year is  
16 \$5 or more may designate \$5 of the refund to be paid over as  
17 follows:

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

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



- 1           (A) The domestic violence prevention special fund
- 2                   under the department of health in section
- 3                   321-1.3;
- 4           (B) The spouse and child abuse special account under
- 5                   the department of human services in section
- 6                   346-7.5; and
- 7           (C) The spouse and child abuse special account under
- 8                   the judiciary in section 601-3.6.

9 When designated by a taxpayer submitting a state income tax  
10 return to the department, the department of budget and finance  
11 shall allocate the moneys among the several funds as provided in  
12 this subsection. In the case of a joint return of a husband and  
13 wife having a state income tax refund of \$10 or more, each  
14 spouse may designate that \$5 be paid over as provided in this  
15 subsection. The director of taxation shall revise the  
16 individual state income tax form to allow the designation of  
17 contributions pursuant to this subsection on the face of the tax  
18 return and immediately above the signature lines. If no  
19 designation was made on the original tax return when filed, a  
20 designation may be made by the individual on an amended return  
21 filed within twenty months and ten days after the due date for  
22 the original return for such taxable year. A designation once



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

3 (e) Notwithstanding any law to the contrary, any  
4 individual whose state income tax refund for any taxable year is  
5 \$2 or more may designate \$2 of the refund to be deposited into  
6 the Hawaii military family relief special fund, established by  
7 section 121- , when submitting a state income tax return to  
8 the department. In the case of a joint return of a husband and  
9 wife having a state income tax refund of \$4 or more, each spouse  
10 may designate that \$2 be deposited into the special fund. The  
11 director of taxation shall revise the individual state income  
12 tax return form to allow the designation of contributions to the  
13 special 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."

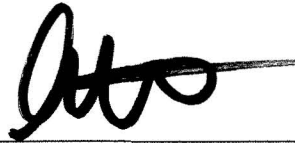
20 SECTION 3. New statutory material is underscored.



1 SECTION 4. This Act shall take effect upon its approval  
2 and shall apply to taxable years beginning after December 31,  
3 2010.

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INTRODUCED BY:

 BIR

JAN 23 2009



**Report Title:**

Income Tax Check-Off; Hawaii Military Family Relief Special Fund

**Description:**

Establishes the Hawaii reserve component 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.

