

JAN 27 2010

S.B. NO. 2874

A BILL FOR AN ACT

RELATING TO TAXATION.

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 or more may designate \$2 of the refund, or write-in a higher
6 dollar amount that is equal to or less than the individual's
7 refund amount in the area of the form prescribed by the
8 department, to be deposited into the school-level minor repairs
9 and maintenance special fund established by section 302A-1504.5,
10 when submitting a state income tax return to the department. In
11 the case of a joint return of a husband and wife having a state
12 income tax refund of \$4 or more, each spouse may designate that
13 \$2 be deposited into the special fund. The director of taxation
14 shall revise the individual state income tax return form to
15 allow the designation of contributions to the special fund on
16 the face of the tax return [~~and immediately~~] above the signature
17 lines. If no designation was made on the original tax return



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

6 (c) 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, or write-in a higher
9 dollar amount that is equal to or less than the individual's
10 refund amount in the area of the form prescribed by the
11 department, to be paid over to the libraries special fund
12 established by section 312-3.6, when submitting a state income
13 tax return to the department. In the case of a joint return of
14 a husband and wife having a state income tax refund of \$4 or
15 more, each spouse may designate that \$2 be deposited into the
16 special fund. The director of taxation shall revise the
17 individual state income tax form to allow the designation of
18 contributions to the fund on the face of the tax return [and
19 immediately] above the signature lines. If no designation was
20 made on the original tax return when filed, a designation may be
21 made by the individual on an amended return filed within twenty
22 months and ten days after the due date for the original return



1 for such taxable year. A designation once made, whether by an
2 original or amended return, may not be revoked."

3 SECTION 2. Statutory material to be repealed is bracketed
4 and stricken. New statutory material is underscored.

5 SECTION 3. This Act, upon its approval, shall apply to
6 taxable years beginning after December 31, 2009.

7

INTRODUCED BY: Nichelle N. Sidani

Rosely de Bahr

Norman Sakomfi

Jin

[Signature]

[Signature]

[Signature]

May L. Hoan

[Signature]

Trizanne Chun Caldwell

Clarence K. Fishbein

Will Eyo

[Signature]

[Signature]

Carol Johnson

[Signature]



Report Title:

Income Tax Check-Off Boxes

Description:

Creates a blank fill-in amount for the school-level minor repairs and maintenance special fund and the libraries special fund income tax check-off boxes.

The summary description of legislation appearing on this page is for informational purposes only and is not legislation or evidence of legislative intent.

