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## 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.

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INTRODUCED BY:

*T. Steh*

JAN 20 2010



**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.*

