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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 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 [~~\$3~~] \$5 or more may designate \$3 or \$5 of the liability to be  
6 paid over to the Hawaii election campaign fund, any other law to  
7 the 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 [~~\$6~~] \$10  
10 or more, each spouse may designate that \$3 or \$5 be paid to the  
11 fund. The director of taxation shall revise the individual  
12 state income tax form to allow the designation of contributions  
13 to the fund on the face of the tax return and immediately above  
14 the signature lines. An explanation shall be included which  
15 clearly states that the check-off does not constitute an  
16 additional tax liability. If no designation was made on the  
17 original tax return when filed, a designation may be made by the  
18 individual on an amended return filed within twenty months and



1 ten days after the due date for the original return for such  
2 taxable year. A designation once made whether by an original or  
3 amended return may not be revoked.

4 (b) Notwithstanding any law to the contrary, any  
5 individual whose state income tax refund for any taxable year is  
6 [~~\$2~~] \$5 or more may designate [~~\$2~~] \$3 or \$5 of the refund to be  
7 deposited into the school-level minor repairs and maintenance  
8 special fund established by section 302A-1504.5, when submitting  
9 a state income tax return to the department. In the case of a  
10 joint return of a husband and wife having a state income tax  
11 refund of [~~\$4~~] \$10 or more, each spouse may designate that [~~\$2~~]  
12 \$3 or \$5 be deposited into the special fund. The director of  
13 taxation shall revise the individual state income tax return  
14 form to allow the designation of contributions to the special  
15 fund on the face of the tax return and immediately above the  
16 signature lines. 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  
21 amended return, may not be revoked.



1           (c) Notwithstanding any law to the contrary, any  
2 individual whose state income tax refund for any taxable year is  
3 [~~\$2~~] \$5 or more may designate [~~\$2~~] \$3 or \$5 of the refund to be  
4 paid over to the libraries special fund established by section  
5 312-3.6, when submitting a state income tax return to the  
6 department. In the case of a joint return of a husband and wife  
7 having a state income tax refund of [~~\$4~~] \$10 or more, each  
8 spouse may designate that [~~\$2~~] \$3 or \$5 be deposited into the  
9 special fund. The director of taxation shall revise the  
10 individual state income tax form to allow the designation of  
11 contributions to the fund on the face of the tax return and  
12 immediately above the signature lines. If no designation was  
13 made on the original tax return when filed, a designation may be  
14 made by the individual on an amended return filed within twenty  
15 months and ten days after the due date for the original return  
16 for such taxable year. A designation once made, whether by an  
17 original or amended return, may not be revoked.

18           (d) Notwithstanding any law to the contrary, any  
19 individual whose state income tax refund for any taxable year is  
20 [~~\$5~~] \$10 or more may designate \$5 or \$10 of the refund to be  
21 paid over as follows:



- 1           (1) One-third to the Hawaii children's trust fund under
- 2                    section 350B-2; and
- 3           (2) Two-thirds to be divided equally among:
- 4                    (A) The domestic violence and sexual assault special
- 5                            fund under the department of health in section
- 6                            321-1.3;
- 7                    (B) The spouse and child abuse special account under
- 8                            the department of human services in section
- 9                            346-7.5; and
- 10                  (C) The spouse and child abuse special account under
- 11                            the judiciary in section 601-3.6.

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



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 2. Statutory material to be repealed is bracketed  
 7 and stricken. New statutory material is underscored.

8 SECTION 3. This Act shall take effect upon its approval  
 9 and shall apply to tax years beginning after December 31, 2009.

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INTRODUCED BY:

[Signature]

Kal Brosh

Jessica Woolley  
Beale

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**Report Title:**

Income tax check offs

**Description:**

Provides two choices for check off donations for the:

1. Hawaii election campaign fund;
2. School-level minor repairs and maintenance special fund;
3. Libraries special fund; and
4. Hawaii children's trust fund and the domestic violence and sexual assault special funds within the department of health, the department of human services, and the judiciary.

