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



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

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



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

5 SECTION 2. Statutory material to be repealed is bracketed  
6 and stricken. New statutory material is underscored.

7 SECTION 3. This Act shall take effect on July 1, 2009, and  
8 apply to taxable years beginning after December 31, 2009.



**Report Title:**

Income Tax Refunds; Contributions To Special Funds

**Description:**

Creates a blank fill-in amount on income tax returns for the school-level minor repairs and maintenance special fund and the libraries special fund. Effective 7/1/2099.

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

