

JAN 23 2009

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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 231-27, Hawaii Revised Statutes, is  
2 amended to read as follows:

3           "§231-27 Partial payment of taxes. Whenever a taxpayer  
4 makes a partial payment of a particular assessment of taxes, the  
5 amount received by the department of taxation shall [~~first~~] be  
6 credited to interest, [~~then to~~] penalties, and [~~then to~~]  
7 principal in equal amounts."

8           SECTION 2. Statutory material to be repealed is bracketed  
9 and stricken. New statutory material is underscored.

10          SECTION 3. This Act shall take effect upon its approval.

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INTRODUCED BY: \_\_\_\_\_

  
By Request



**Report Title:**

Taxation; Distribution of Partial Payment

**Description:**

Amends section 231-27, Hawaii Revised Statutes, to distribute a partial payment of taxes in equal amounts to interest, penalties, and principal.

