



GOV. MSG. NO. **1205**

EXECUTIVE CHAMBERS
HONOLULU

NEIL ABERCROMBIE
GOVERNOR

June 9, 2011

The Honorable Shan Tsutsui, President
and Members of the Senate
Twenty-Sixth State Legislature
State Capitol, Room 409
Honolulu, Hawaii 96813

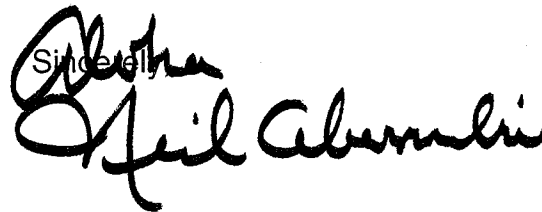
The Honorable Calvin Say, Speaker
and Members of the House
Twenty-Sixth State Legislature
State Capitol, Room 431
Honolulu, Hawaii 96813

Dear President Tsutsui, Speaker Say and Members of the Legislature:

This is to inform you that on June 9, 2011, the following bill was signed into law:

HB828 HD2 SD1 CD1

RELATING TO TAXATION
Act 102 (11)

Sincerely,


NEIL ABERCROMBIE
Governor, State of Hawaii

JUN 9 2011

ACT 102

HOUSE OF REPRESENTATIVES
TWENTY-SIXTH LEGISLATURE, 2011
STATE OF HAWAII

H.B. NO.

828
H.D. 2
S.D. 1
C.D. 1

A BILL FOR AN ACT

RELATING TO TAXATION.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF HAWAII:

1 SECTION 1. Section 231-96, Hawaii Revised Statutes, is
2 amended to read as follows:

3 "~~[[~~§231-96~~]]~~ Failure to record transaction ~~[by receipt]~~.

4 (a) It shall be unlawful to conduct more than ten taxable
5 business transactions per day in cash and fail to ~~[provide]~~:

6 (1) Offer a receipt or other record of the transaction
7 ~~[when the means for issuing a receipt or recording the~~
8 ~~transaction are available.]~~; and

9 (2) Maintain a contemporaneously generated record of all
10 business transactions conducted each day,
11 whether handwritten or generated by a manually operated or
12 electronic cash register. Each day a person is in violation of
13 this section shall be treated as a separate violation.

14 ~~[Any]~~ (b) Except as provided in subsection (c), any person
15 who violates this section shall be subject to a fine not to
16 exceed \$1,000; provided that if the person is a cash-based
17 business, the fine shall not exceed \$2,000.



1 (c) If the person, including a cash-based business, is
2 otherwise in compliance with title 14 at the time of violation
3 of this section, the fine for a violation of this section shall
4 be commensurate with the violation, as determined by the
5 department in accordance with rules adopted pursuant to chapter
6 91."

7 SECTION 2. Section 231-97, Hawaii Revised Statutes, is
8 repealed.

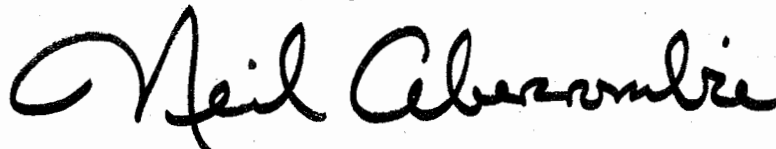
9 [~~§231-97 Failure to record transaction by register. It~~
10 ~~shall be unlawful to conduct more than ten taxable business~~
11 ~~transactions per day in cash and fail to record the transaction~~
12 ~~in a cash register when the means for recording the transaction~~
13 ~~in a cash register are available. Each day a person is in~~
14 ~~violation of this section shall be treated as a separate~~
15 ~~violation. Any person who violates this section shall be~~
16 ~~subject to a fine not to exceed \$1,000; provided that if the~~
17 ~~person is a cash-based business, the fine shall not exceed~~
18 ~~\$2,000."~~]

19 SECTION 3. This Act does not affect the rights and duties
20 that matured, penalties that were incurred, and proceedings that
21 were begun before its effective date.



1 SECTION 4. Statutory material to be repealed is bracketed
2 and stricken. New statutory material is underscored.
3 SECTION 5. This Act shall take effect on July 1, 2011.

APPROVED this 9 day of JUN , 2011



GOVERNOR OF THE STATE OF HAWAII

