
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 or more may designate \$3 of the liability to be paid over
6 to the Hawaii election campaign fund, any other law to the
7 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 or
10 more, each spouse may designate that \$3 be paid to the fund.
11 The director of taxation shall revise the individual state
12 income tax form to allow the designation of contributions to the
13 fund on the face of the tax return and immediately above the
14 signature lines. An explanation shall be included which clearly
15 states that the check-off does not constitute an additional tax
16 liability. 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



1 after the due date for the original return for such taxable
2 year. A designation once made whether by an original or amended
3 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 or more may designate \$2 of the refund to be deposited into
7 the school-level minor repairs and maintenance special fund
8 established by section 302A-1504.5, when submitting a state
9 income tax return to the department. In the case of a joint
10 return of a husband and wife having a state income tax refund of
11 \$4 or more, each spouse may designate that \$2 be deposited into
12 the special fund. The director of taxation shall revise the
13 individual state income tax return form to allow the designation
14 of contributions to the special fund on the face of the tax
15 return and immediately above the signature lines. If no
16 designation was made on the original tax return when filed, a
17 designation may be made by the individual on an amended return
18 filed within twenty months and ten days after the due date for
19 the original return for such taxable year. A designation once
20 made, whether by an original or amended return, may not be
21 revoked.



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

18 (d) Notwithstanding any law to the contrary, any
19 individual whose state income tax refund for any taxable year is
20 \$5 or more may designate \$5 of the refund to be paid over as
21 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 or more, each
17 spouse may designate that \$5 be paid over as provided in this
18 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 (e) Notwithstanding any law to the contrary, any
7 individual whose state income tax refund for any taxable year is
8 \$5 or more may designate up to \$5 of the refund to be deposited
9 into one of the following funds:

10 (1) The natural area reserve fund established under
11 section 195-9;

12 (2) The land conservation fund established under section
13 173A-5; or

14 (3) The rental housing trust fund established under
15 section 201H-202;

16 provided that in the case of a joint return of a husband and
17 wife having a state income tax refund of \$10 or more, each
18 spouse may designate that \$5 be deposited into the one of the
19 funds enumerated within this subsection. The director of
20 taxation shall revise the individual state income tax form to
21 allow the designation of contributions to each fund on the face
22 of the tax return and immediately above the signature lines. If



1 no 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 SECTION 2. New statutory material is underscored.

8 SECTION 3. This Act, upon its approval, shall apply to
9 taxable years beginning after December 31, 2010.

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Report Title:

Taxation; State Income Tax Check-off

Description:

Permits state income taxpayers to designate a portion of their state income tax returns to the natural area reserve fund, the land conservation fund, or the rental housing trust fund. Applies to taxable years beginning after 12/31/10. (SD1)

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

