
A BILL FOR AN ACT

RELATING TO GENERAL EXCISE TAX LAW.

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

1 SECTION 1. Section 231-9.9, Hawaii Revised Statutes, is
2 amended by amending subsection (a) to read as follows:
3 **"§231-9.9 Filing and payment of taxes by electronic funds**
4 **transfer.** (a) The director of taxation is authorized to
5 require every person whose tax liability for any one taxable
6 year exceeds [~~\$100,000~~] \$50,000 and who files a tax return for
7 any tax, including consolidated filers, to remit taxes by one of
8 the means of electronic funds transfer approved by the
9 department; provided that for withholding taxes under section
10 235-62, electronic funds transfers shall apply to annual tax
11 liabilities that exceed [~~\$40,000.~~] \$20,000. Notwithstanding the
12 tax liability thresholds in this subsection, the director of
13 taxation is authorized to require any person who is required to
14 electronically file a federal return or electronically remit any
15 federal taxes to the federal government, to electronically file
16 a state return and electronically remit any state taxes under
17 title 14 to the department. The director is authorized to grant



1 an exemption to the electronic filing and payment requirements
2 for good cause."

3 SECTION 2. Statutory material to be repealed is bracketed
4 and stricken. New statutory material is underscored.

5 SECTION 3. This Act shall take effect on July 1, 2030.



Report Title:

Taxation; Electronic Payment

Description:

Amends the thresholds of annual tax liability at which the Director of Taxation is authorized to require the remittance of taxes via an approved electronic funds transfer method.
Effective July 1, 2030. (HB418 HD1)

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