
A BILL FOR AN ACT

RELATING TO TAXATION.

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

1 SECTION 1. Section 237-30, Hawaii Revised Statutes, is
2 amended to read as follows:

3 "**§237-30 Monthly, quarterly, or semiannual return,**
4 **computation of tax, payment.** (a) The taxes levied hereunder
5 shall be payable in monthly installments on or before the
6 [~~twentieth~~] last day of the calendar month following the month
7 in which they accrue. The taxpayer, on or before the
8 [~~twentieth~~] last day of the calendar month following the month
9 in which the taxes accrue, shall make out and sign a return of
10 the installment of tax for which the taxpayer is liable for the
11 preceding month and transmit the same, together with a
12 remittance, in the form required by section 237-31, for the
13 amount of the tax, to the office of the department of taxation
14 in the appropriate district hereinafter designated.

15 (b) Notwithstanding subsection (a), the director of
16 taxation, for good cause, may permit a taxpayer to file the
17 taxpayer's return required under this section and make payments
18 thereon:



- 1 (1) On a quarterly basis during the calendar or fiscal
2 year, the return and payment to be made on or before
3 the [~~twentieth~~] last day of the calendar month after
4 the close of each quarter[~~, to wit~~]: for calendar
5 year taxpayers, on or before April [~~20~~] 30, July
6 [~~20~~] 31, October [~~20~~] 31, and January [~~20~~] 31 or,
7 for fiscal year taxpayers, on or before the
8 [~~twentieth~~] last day of the fourth month, seventh
9 month, and tenth month following the beginning of the
10 fiscal year and on or before the [~~twentieth~~] last day
11 of the month following the close of the fiscal year;
12 provided that the director is satisfied that the grant
13 of the permit will not unduly jeopardize the
14 collection of the taxes due thereon and the taxpayer's
15 total tax liability for the calendar or fiscal year
16 under this chapter will not exceed \$4,000; or
- 17 (2) On a semiannual basis during the calendar or fiscal
18 year, the return and payment to be made on or before
19 the [~~twentieth~~] last day of the calendar month after
20 the close of each six-month period[~~, to wit~~]: for
21 calendar year taxpayers, on July [~~20~~] 31 and January
22 [~~20~~] 31 or, for fiscal year taxpayers, on or before



1 the [~~twentieth~~] last day of the seventh month
 2 following the beginning of the fiscal year and on or
 3 before the last day of the month following the close
 4 of the fiscal year; provided that the director is
 5 satisfied that the grant of the permit will not unduly
 6 jeopardize the collection of the taxes due thereon and
 7 the taxpayer's total tax liability for the calendar or
 8 fiscal year under this chapter will not exceed \$2,000.

9 The director, for good cause, may permit a taxpayer to make
 10 monthly payments based on the taxpayer's estimated quarterly or
 11 semiannual liability, provided the taxpayer files a
 12 reconciliation return at the end of each quarter or at the end
 13 of each six-month period during the calendar or fiscal year, as
 14 provided in this section."

15 SECTION 2. Section 237D-6, Hawaii Revised Statutes, is
 16 amended to read as follows:

17 "**§237D-6 Return and payments; penalties.** (a) On or
 18 before the [~~twentieth~~] last day of each calendar month, every
 19 operator taxable, or plan manager liable under this chapter
 20 during the preceding calendar month shall file a sworn return
 21 with the director in [~~such~~] the form [~~as~~] that the director
 22 shall prescribe together with a remittance for the amount of the



1 tax in the form required by section 237D-6.5. Sections 237-30
2 and 237-32 shall apply to returns and penalties made under this
3 chapter to the same extent as if the sections were set forth
4 specifically in this section.

5 (b) Notwithstanding subsection (a), the director of
6 taxation, for good cause, may permit a taxpayer to file the
7 taxpayer's return required under this section and make payments
8 thereon:

9 (1) On a quarterly basis during the calendar or fiscal
10 year, the return and payment to be made on or before
11 the [~~twentieth~~] last day of the calendar month after
12 the close of each quarter[~~, to wit~~]: for calendar
13 year taxpayers, on or before April [~~20,~~] 30, July
14 [~~20,~~] 31, October [~~20,~~] 31, and January [~~20~~] 31 or,
15 for fiscal year taxpayers, on or before the
16 [~~twentieth~~] last day of the fourth month, seventh
17 month, and tenth month following the beginning of the
18 fiscal year and on or before the [~~twentieth~~] last day
19 of the month following the close of the fiscal year;
20 provided that the director is satisfied that the grant
21 of the permit will not unduly jeopardize the
22 collection of the taxes due thereon and the taxpayer's



1 total tax liability for the calendar or fiscal year
2 under this chapter will not exceed \$4,000; or
3 (2) On a semiannual basis during the calendar or fiscal
4 year, the return and payment to be made by or before
5 the [~~twentieth~~] last day of the calendar month after
6 the close of each six-month period[~~, to wit~~]: for
7 calendar year taxpayers, on July [~~20~~] 31 and January
8 [~~20~~] 31 or, for fiscal year taxpayers, on or before
9 the [~~twentieth~~] last day of the seventh month
10 following the beginning of the fiscal year and on or
11 before the [~~twentieth~~] last day of the month following
12 the close of the fiscal year; provided that the
13 director is satisfied that the grant of the permit
14 will not unduly jeopardize the collection of the taxes
15 due thereon and the taxpayer's total tax liability for
16 the calendar or fiscal year under this chapter will
17 not exceed \$2,000.

18 The director, for good cause, may permit a taxpayer to make
19 monthly payments based on the taxpayer's estimated quarterly or
20 semiannual liability; provided that the taxpayer files a
21 reconciliation return at the end of each quarter or at the end



1 of each six-month period during the calendar or fiscal year, as
2 provided in this section."

3 SECTION 3. Section 238-5, Hawaii Revised Statutes, is
4 amended to read as follows:

5 "**§238-5 Returns.** (a) On or before the [~~twentieth~~] last
6 day of each calendar month, any person who has become liable for
7 the payment of a tax under this chapter during the preceding
8 calendar month in respect of any property, services, or
9 contracting, or the use thereof, shall file a return with the
10 assessor of the taxation district in which the property was held
11 or the services or contracting were received when the tax first
12 became payable, or with the director of taxation at Honolulu,
13 setting forth a description of the property, services, or
14 contracting and the character and quantity thereof in sufficient
15 detail to identify the same or otherwise in such reasonable
16 detail as the director by rule shall require, and the purchase
17 price or value thereof as the case may be. The return shall be
18 accompanied by a remittance in full of the tax, computed at the
19 rate specified in section 238-2 or 238-2.3 upon the price or
20 value so returned. Any tax remaining unpaid after the
21 [~~twentieth~~] last day following the end of the calendar month
22 during which the tax first became payable shall become



1 delinquent; provided that a receipt from a seller required or
2 authorized to collect the tax, given to a taxpayer in accordance
3 with section 238-6, shall be sufficient to relieve the taxpayer
4 from further liability for the tax to which the receipt may
5 refer, or for the return thereof.

6 (b) Notwithstanding subsection (a), a taxpayer may be
7 eligible to file the taxpayer's return required under this
8 section and make payments thereon on a quarterly or semiannual
9 basis during the calendar or fiscal year, the return and payment
10 to be made on or before the [~~twentieth~~] last day of the calendar
11 month after the close of each quarter or semiannual period, to
12 wit:

13 (1) For calendar year taxpayers filing on a quarterly
14 basis, on or before April [~~20~~] 30, July [~~20~~] 31,
15 October [~~20~~] 31, and January [~~20~~] 31;

16 (2) For calendar year taxpayers filing on a semiannual
17 basis, on or before July [~~20~~] 31, and January [~~20~~]
18 31;

19 (3) For fiscal year taxpayers filing on a quarterly basis,
20 on or before the [~~twentieth~~] last day of the fourth
21 month, seventh month, and tenth month following the
22 beginning of the fiscal year and on or before the



1 [~~twentieth~~] last day of the month following the close
2 of the fiscal year; or

3 (4) For fiscal year taxpayers filing on a semiannual
4 basis, on or before the [~~twentieth~~] last day of the
5 seventh month following the beginning of the fiscal
6 year and on or before the [~~twentieth~~] last day of the
7 month following the close of the fiscal year;

8 if the taxpayer possesses a valid and current permit to file the
9 taxpayer's general excise tax return and to make payments
10 thereon on a quarterly or semiannual basis issued by the
11 director pursuant to section 237-30. A taxpayer may also be
12 eligible to make monthly payments based on the taxpayer's
13 estimated quarterly or semiannual liability with a
14 reconciliation return at the end of each quarter or semiannual
15 period during the calendar or fiscal year, as heretofore
16 provided, if the taxpayer possesses a valid and current permit
17 to file quarterly or semiannual reconciliation general excise
18 tax returns and to make monthly payments, issued by the director
19 pursuant to section 237-30."

20 SECTION 4. Section 243-10, Hawaii Revised Statutes, is
21 amended to read as follows:



1 "§243-10 **Statements and payments.** Each distributor and
2 each person subject to section 243-4(b), on or before the
3 [~~twentieth~~] last day of each calendar month, shall file with the
4 director of taxation, on forms prescribed, prepared, and
5 furnished by the director, a statement, authenticated as
6 provided in section 231-15, showing separately for each county
7 and for the island of Lanai and the island of Molokai within
8 which and whereon fuel is sold or used during each preceding
9 month of the calendar year, the following:

10 (1) The total number of gallons of fuel refined,
11 manufactured, or compounded by the distributor or
12 person within the State and sold or used by the
13 distributor or person, and if for ultimate use in
14 another county or on either island, the name of that
15 county or island;

16 (2) The total number of gallons of fuel acquired by the
17 distributor or person during the month from persons
18 not subject to the tax on the transaction or only
19 subject to tax thereon at the rate of 1 cent per
20 gallon, as the case may be, and sold or used by the
21 distributor or person, and if for ultimate use in



1 another county or on either island, the name of that
2 county or island;

3 (3) The total number of gallons of fuel sold by the
4 distributor or person to the United States or any
5 department or agency thereof, or to any other person
6 or entity, or used in any manner, the effect of which
7 sale or use is to exempt the fuel from the tax imposed
8 by this chapter; and

9 (4) Additional information relative to the acquisition,
10 purchase, manufacture, or importation into the State,
11 and the sale, use, or other disposition, of diesel oil
12 by the distributor or person during the month, as the
13 department of taxation by rule shall prescribe.

14 At the time of submitting the foregoing report to the
15 department, each distributor and person shall pay the tax on
16 each gallon of fuel (including diesel oil) sold or used by the
17 distributor or person in each county and on the island of Lanai
18 and the island of Molokai during the preceding month, as shown
19 by the statement and required by this chapter; provided that the
20 tax shall not apply to any fuel exempted and so long as the same
21 is exempted from the imposition of the tax by the Constitution
22 or laws of the United States; and the tax shall be paid only



1 once upon the same fuel; provided further that a licensed
2 distributor shall be entitled, in computing the tax the licensed
3 distributor is required to pay, to deduct from the gallons of
4 fuel reported for the month for each county or for the island of
5 Lanai or the island of Molokai, as the case may be, one gallon
6 for each ninety-nine gallons of like liquid fuel sold by retail
7 dealers in that county or on that island during the month, as
8 shown by certificates furnished by the retail dealers to the
9 distributor and attached to the distributor's report. All taxes
10 payable for any month shall be delinquent after the expiration
11 of the [~~twentieth~~] last day of the following month.

12 Statements filed under this section concerning the number
13 of gallons of fuel refined, manufactured, compounded, imported,
14 sold, or used by the distributor or person are public records."

15 SECTION 5. Section 244D-6, Hawaii Revised Statutes, is
16 amended to read as follows:

17 "**§244D-6 Return, form, contents.** Every taxpayer [~~shall~~],
18 on or before the [~~twentieth~~] last day of each month, shall file
19 with the department of taxation in the taxation district in
20 which the taxpayer's business premises are located, or with the
21 department in Honolulu, a return showing all sales of liquor by
22 gallonage and dollar volume in each liquor category defined in



1 section 244D-1 and taxed under section 244D-4(a) made by the
2 taxpayer during the preceding month, showing separately the
3 amount of the nontaxable sales, and the amount of the taxable
4 sales, and the tax payable thereon. The return shall also show
5 the amount of liquor by gallonage and dollar volume in each
6 liquor category defined in section 244D-1 and taxed under
7 section 244D-4(a) used during the preceding month [~~which~~] that
8 is subject to tax, and the tax payable thereon. The form of
9 return shall be prescribed by the department and shall contain
10 [~~such~~] any information [~~as it~~] that the department may deem
11 necessary for the proper administration of this chapter."

12 SECTION 6. Section 245-5, Hawaii Revised Statutes, is
13 amended to read as follows:

14 "**§245-5 Returns.** Every wholesaler or dealer, on or before
15 the [~~twentieth~~] last day of each month, shall file with the
16 department a return showing the cigarettes and tobacco products
17 sold, possessed, or used by the wholesaler or dealer during the
18 preceding calendar month and of the taxes chargeable against the
19 taxpayer in accordance with this chapter. The form of the
20 return shall be prescribed by the department and shall include:

21 (1) A separate statement of the number and wholesale price
22 of cigarettes;



- 1 (2) The amount of stamps purchased and used;
- 2 (3) The wholesale price of tobacco products, sold,
- 3 possessed, or used; and
- 4 (4) Any other information that the department may deem
- 5 necessary, for the proper administration of this
- 6 chapter."

7 SECTION 7. Section 245-28, Hawaii Revised Statutes, is
 8 amended to read as follows:

9 **"§245-28 Time for payment of deferred-payment purchases;**
 10 **manner of payment.** Amounts owing for stamps purchased on the
 11 deferred-payment basis in any calendar month shall be due and
 12 payable on or before the [~~twentieth~~] last day of the following
 13 calendar month. Payment shall be made by a remittance payable
 14 to the department."

15 SECTION 8. Section 245-31, Hawaii Revised Statutes, is
 16 amended to read as follows:

17 **"§245-31 Monthly report on distributions of cigarettes and**
 18 **tobacco products, and purchases of stamps.** (a) On or before
 19 the [~~twentieth~~] last day of each month, every licensee shall
 20 file on forms prescribed by the department:



1 (1) A report of the licensee's distributions of cigarettes
2 and purchases of stamps during the preceding month;
3 and

4 (2) Any other information that the department may require
5 to carry out this part.

6 (b) On or before the [~~twentieth~~] last day of each month,
7 every licensee shall file on forms prescribed by the department:

8 (1) A report of the licensee's distributions of tobacco
9 products and the wholesale costs of tobacco products
10 during the preceding month; and

11 (2) Any other information that the department may require
12 to carry out this part."

13 SECTION 9. Section 251-4, Hawaii Revised Statutes, is
14 amended to read as follows:

15 "**§251-4 Return and payments; penalties.** (a) On or before
16 the [~~twentieth~~] last day of each calendar month, every person
17 taxable under this chapter during the preceding calendar month
18 shall file a sworn return with the director in [~~such~~] the form
19 [~~as~~] that the director shall prescribe together with a
20 remittance for the amount of the surcharge tax in the form
21 required by section 251-5. Sections 237-30 and 237-32 shall
22 apply to returns and penalties made under this chapter to the



1 same extent as if the sections were set forth specifically in
2 this section.

3 (b) Notwithstanding subsection (a), the director, for good
4 cause, may permit a person to file the person's return required
5 under this section and make payments thereon:

6 (1) On a quarterly basis during the calendar or fiscal
7 year, the return and payment to be made on or before
8 the [~~twentieth~~] last day of the calendar month after
9 the close of each quarter[~~, to-wit~~]: for calendar
10 year taxpayers, on or before April [~~20~~] 30, July
11 [~~20~~] 31, October [~~20~~] 31, and January [~~20~~] 31 or,
12 for fiscal year taxpayers, on or before the
13 [~~twentieth~~] last day of the fourth month, seventh
14 month, and tenth month following the beginning of the
15 fiscal year and on or before the [~~twentieth~~] last day
16 of the month following the close of the fiscal year;
17 provided that the director is satisfied that the grant
18 of the permit will not unduly jeopardize the
19 collection of the surcharge taxes due thereon and that
20 the person's total surcharge tax liability for the
21 calendar or fiscal year under this chapter will not
22 exceed \$4,000; or



1 (2) On a semiannual basis during the calendar or fiscal
2 year, the return and payment to be made by or before
3 the [~~twentieth~~] last day of the calendar month after
4 the close of each six-month period[~~, to wit~~]:. for
5 calendar year taxpayers, on July [~~20~~] 31 and January
6 [~~20~~] 31 or, for fiscal year taxpayers, on or before
7 the [~~twentieth~~] last day of the seventh month
8 following the beginning of the fiscal year and on or
9 before the [~~twentieth~~] last day of the month following
10 the close of the fiscal year; provided that the
11 director is satisfied that the grant of the permit
12 will not unduly jeopardize the collection of the
13 surcharge taxes due thereon and that the person's
14 total surcharge tax liability for the calendar or
15 fiscal year under this chapter will not exceed \$2,000.

16 The director, for good cause, may permit a person to make
17 monthly payments based on the person's estimated quarterly or
18 semiannual liability; provided that the person files a
19 reconciliation return at the end of each quarter or at the end
20 of each six-month period during the calendar or fiscal year, as
21 provided in this section."



1 SECTION 10. Section 431:7-201, Hawaii Revised Statutes, is
2 amended by amending subsections (b) and (c) to read as follows:

3 "(b) Each authorized insurer shall file with the
4 commissioner monthly, on or before the [~~twentieth~~] last day of
5 the calendar month following the month in which the taxes
6 accrue, a statement signed by a duly authorized person on its
7 behalf, setting forth the total business transacted and the
8 amount of gross premiums reported by the insurer, pursuant to
9 section 431:7-202, during the month from all risks or property
10 resident, situated, or located within this State, together with
11 other information as may be required by the commissioner to
12 determine the taxability of premiums.

13 (c) Any insurer failing or refusing to file the annual tax
14 statement on or before March 1, or the monthly statement on or
15 before the [~~twentieth~~] last day of the calendar month following
16 the month in which the taxes accrue, shall be liable for a fine
17 in an amount not less than \$100 and not more than \$500 for each
18 day of delinquency."

19 SECTION 11. Section 431:7-202, Hawaii Revised Statutes, is
20 amended by amending subsection (f) to read as follows:

21 "(f) The taxes imposed by subsections (a), (b), (c), and
22 (d) shall be paid monthly. The monthly tax shall be due and



1 payable on or before the [~~twentieth~~] last day of the calendar
2 month following the month in which it accrues, coinciding with
3 the filing of the statement provided for in section 431:7-201.

4 In addition to the monthly tax and monthly tax statement,
5 the annual tax shall be due and payable on or before March 1
6 coinciding with the filing of the statement provided for in
7 section 431:7-201.

8 All amounts paid under this subsection, other than fines,
9 shall be allowed as a credit on the annual tax imposed by
10 subsections (a), (b), (c), and (d).

11 If the total amount of installment payments for any
12 calendar year exceeds the amount of annual tax for that year,
13 the excess shall be treated as an overpayment of the annual tax
14 and be allowed as a refund under section 431:7-203.

15 Any insurer failing or refusing to pay the required taxes
16 above stated when due and payable shall be liable for a fine of
17 \$500 or ten per cent of the tax due, whichever is greater; plus
18 interest at a rate of twelve per cent per annum on the
19 delinquent taxes. The taxes may be collected by distraint, or
20 the taxes, fine, and interest may be recovered by an action to
21 be instituted by the commissioner in the name of this State, in
22 any court of competent jurisdiction. The commissioner may



1 suspend the certificate of authority of the delinquent insurer
2 until the taxes, fine, and interest, should any be imposed, are
3 fully paid."

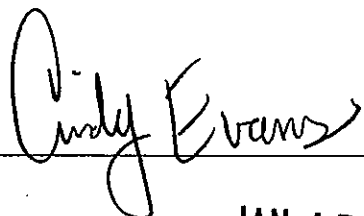
4 SECTION 12. This Act does not affect rights and duties
5 that matured, penalties that were incurred, and proceedings that
6 were begun before its effective date.

7 SECTION 13. Statutory material to be repealed is bracketed
8 and stricken. New statutory material is underscored.

9 SECTION 14. This Act shall take effect on January 1, 2013,
10 and shall apply to taxable years beginning after December 31,
11 2012.

12

INTRODUCED BY:



JAN 17 2012



H.B. NO. 1980

Report Title:

Taxation; Filing Dates

Description:

Repeals the changes that were made to taxation filing dates in Act 196, Session Laws of Hawaii 2009, and Act 22, Session Laws of Hawaii 2010.

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

