
A BILL FOR AN ACT

RELATING TO THE FOUNDATION ON CULTURE AND THE ARTS.

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

1 SECTION 1. Chapter 9, Hawaii Revised Statutes, is amended
2 by adding a new section to be appropriately designated and to
3 read as follows:

4 "§9- Foundation on culture and the arts donation special
5 fund. (a) There is established in the state treasury the
6 foundation on culture and the arts donation special fund into
7 which shall be deposited moneys collected under section 286-
8 and section 235-102.5(e).

9 (b) The fund shall be administered by the executive
10 director.

11 (c) All moneys paid into the foundation on culture and the
12 arts donation special fund shall be applied, used, or expended
13 by the state foundation on culture and the arts exclusively for
14 public education programs and activities on culture and the
15 arts, and capital improvement program projects approved by the
16 legislature."



1 SECTION 2. Chapter 286, Hawaii Revised Statutes, is
2 amended by adding a new section to part III to be appropriately
3 designated and to read as follows:

4 "§286- Designation of donation to the foundation on
5 culture and the arts. Notwithstanding any other law to the
6 contrary, a donation of \$, in addition to any other fees
7 under this chapter, may be collected upon designation by an
8 individual or entity from each certificate of registration by
9 the director of finance of each county to be deposited on a
10 quarterly basis into the foundation on culture and the arts
11 donation special fund established by section 9- . The
12 counties may retain a portion of the \$ donation as an
13 administrative fee to cover the costs of collecting, accounting
14 for, and depositing the balance into the foundation on culture
15 and the arts donation special fund. The retention shall not
16 exceed \$ for each \$ collected."

17 SECTION 3. Section 235-102.5, Hawaii Revised Statutes, is
18 amended to read as follows:

19 "§235-102.5 Income check-off authorized. (a) Any
20 individual whose state income tax liability for any taxable year
21 is \$3 or more may designate \$3 of the liability to be paid over
22 to the Hawaii election campaign fund, any other law to the



1 contrary notwithstanding, when submitting a state income tax
2 return to the department. In the case of a joint return of a
3 husband and wife having a state income tax liability of \$6 or
4 more, each spouse may designate that \$3 be paid to the fund.
5 The director of taxation shall revise the individual state
6 income tax form to allow the designation of contributions to the
7 fund on the face of the tax return and immediately above the
8 signature lines. An explanation shall be included which clearly
9 states that the check-off does not constitute an additional tax
10 liability. If no designation was made on the original tax
11 return when filed, a designation may be made by the individual
12 on an amended return filed within twenty months and ten days
13 after the due date for the original return for such taxable
14 year. A designation once made whether by an original or amended
15 return may not be revoked.

16 (b) Notwithstanding any law to the contrary, any
17 individual whose state income tax refund for any taxable year is
18 \$2 or more may designate \$2 of the refund to be deposited into
19 the school-level minor repairs and maintenance special fund
20 established by section 302A-1504.5, when submitting a state
21 income tax return to the department. In the case of a joint
22 return of a husband and wife having a state income tax refund of



1 \$4 or more, each spouse may designate that \$2 be deposited into
2 the special fund. The director of taxation shall revise the
3 individual state income tax return form to allow the designation
4 of contributions to the special fund on the face of the tax
5 return and immediately above the signature lines. If no
6 designation was made on the original tax return when filed, a
7 designation may be made by the individual on an amended return
8 filed within twenty months and ten days after the due date for
9 the original return for such taxable year. A designation once
10 made, whether by an original or amended return, may not be
11 revoked.

12 (c) Notwithstanding any law to the contrary, any
13 individual whose state income tax refund for any taxable year is
14 \$2 or more may designate \$2 of the refund to be paid over to the
15 libraries special fund established by section 312-3.6, when
16 submitting a state income tax return to the department. In the
17 case of a joint return of a husband and wife having a state
18 income tax refund of \$4 or more, each spouse may designate that
19 \$2 be deposited into the special fund. The director of taxation
20 shall revise the individual state income tax form to allow the
21 designation of contributions to the fund on the face of the tax
22 return and immediately above the signature lines. If no



1 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 (d) Notwithstanding any law to the contrary, any
8 individual whose state income tax refund for any taxable year is
9 \$5 or more may designate \$5 of the refund to be paid over as
10 follows:

11 (1) One-third to the Hawaii children's trust fund under
12 section 350B-2; and

13 (2) Two-thirds to be divided equally among:

14 (A) The domestic violence and sexual assault special
15 fund under the department of health in section
16 321-1.3;

17 (B) The spouse and child abuse special account under
18 the department of human services in section
19 346-7.5; and

20 (C) The spouse and child abuse special account under
21 the judiciary in section 601-3.6.



1 When designated by a taxpayer submitting a state income tax
2 return to the department, the department of budget and finance
3 shall allocate the moneys among the several funds as provided in
4 this subsection. In the case of a joint return of a husband and
5 wife having a state income tax refund of \$10 or more, each
6 spouse may designate that \$5 be paid over as provided in this
7 subsection. The director of taxation shall revise the
8 individual state income tax form to allow the designation of
9 contributions pursuant to this subsection on the face of the tax
10 return and immediately above the signature lines. If no
11 designation was made on the original tax return when filed, a
12 designation may be made by the individual on an amended return
13 filed within twenty months and ten days after the due date for
14 the original return for such taxable year. A designation once
15 made, whether by an original or amended return, may not be
16 revoked.

17 (e) Notwithstanding any law to the contrary, any
18 individual whose state income tax refund for any taxable year is
19 \$ or more may designate \$ of the refund to be deposited into
20 the foundation on culture and the arts donation special fund
21 established by section 9- , when submitting a state income tax
22 return to the department. In the case of a joint return of



1 husband and wife having a state income tax refund of \$ or
 2 more, each spouse may designate that \$ be deposited into
 3 the special fund. The director of taxation shall revise the
 4 individual state income tax form to allow the designation of
 5 contributions to the special fund on the face of the tax return
 6 and immediately above the signature lines. If no designation
 7 was made on the original tax return filed, a designation may be
 8 made by the individual on an amended return filed within twenty
 9 months and ten days after the due date for the original return
 10 for such taxable year. A designation once made, whether by an
 11 original or amended return, may not be revoked."

12 SECTION 4. New statutory material is underscored.

13 SECTION 5. This Act shall take effect upon its approval.

14

INTRODUCED BY:

Jessica W. [Signature]
[Signature]
 Marilyn B. Lee

JAN 24 2012



H.B. NO. 2650

Report Title:

Tax Return; Motor Vehicle Registration; Foundation on Culture and the Arts; Special Fund

Description:

Provides an option on tax returns and motor vehicle registration applications for a donation to the Foundation on Culture and the Arts. Establishes a Foundation on Culture and the Arts Donation Special Fund.

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