

---

---

# 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. 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 \$ \_\_\_\_\_ or more may designate \$ \_\_\_\_\_ of the refund to be  
9 deposited into the general fund of the state; provided that the  
10 funds collected be designated for use by the state foundation on  
11 culture and the arts, when submitting a state income tax return  
12 to the department. In the case of a joint return of husband and  
13 wife having a state income tax refund of \$ \_\_\_\_\_ or more, each  
14 spouse may designate that \$ \_\_\_\_\_ be deposited into the general  
15 fund of the state; provided that the funds collected be  
16 designated for use by the state foundation on culture and the  
17 arts. The director of taxation shall revise the individual  
18 state income tax form to allow the designation of contributions  
19 to the state foundation on culture and the arts on the face of  
20 the tax return and immediately above the signature lines. If no  
21 designation was made on the original tax return filed, a  
22 designation may be made by the individual on an amended return



1 filed within twenty months and ten days after the due date for  
2 the original return for such taxable year. A designation once  
3 made, whether by an original or amended return, may not be  
4 revoked."

5 SECTION 2. New statutory material is underscored.

6 SECTION 3. This Act, upon its approval, shall apply to  
7 taxable years beginning after December 31, 2011.



**Report Title:**

Tax Return; Foundation on Culture and the Arts; General Fund

**Description:**

Provides an option on tax returns for a donation to the State Foundation on Culture and the Arts. (HB2650 HD1)

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

