

JAN 19 2012

S.B. NO. 2110

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## A BILL FOR AN ACT

RELATING TO THE PRESERVATION OF HAWAII'S MOVING IMAGES.

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

1           SECTION 1. The legislature finds that 'Ulu'ulu: The Henry  
2   Ku'ualoha Giugni Moving Image Archive of Hawai'i honors the  
3   former United States Senate Sergeant-At-Arms - the first person  
4   of color and the first of Polynesian ancestry to hold the  
5   position - who died in 2005. Funded by a congressionally  
6   directed grant through the United States Department of  
7   Education, the archive is dedicated to the care of film,  
8   videotape, and audiovisual materials, and the preservation of  
9   Hawaii's rich moving image tradition.

10           'Ulu'ulu: The Henry Ku'ualoha Giugni Moving Image Archive of  
11   Hawai'i will be located at the University of Hawaii, West Oahu,  
12   and will include an online archive of recently preserved and  
13   digitized materials and an English and Hawaiian language  
14   website.

15           The purpose of this Act is to designate 'Ulu'ulu: The Henry  
16   Ku'ualoha Giugni Moving Image Archive of Hawai'i as the state



1 archive for moving images, establish a special fund, and a tax  
2 check-off.

3 SECTION 2. Chapter 304A, part IV, Hawaii Revised Statutes,  
4 is amended by adding two new sections to be appropriately  
5 designated and to read as follows:

6 "§304A-A 'Ulu'ulu: The Henry Ku'ualoha Giugni Moving Image  
7 Archive of Hawai'i. 'Ulu'ulu: The Henry Ku'ualoha Giugni Moving  
8 Image Archive of Hawai'i is designated as the official state  
9 archive for moving images. The qualifying standards and  
10 conditions related to the receipt of funds contained in chapter  
11 42F shall not apply to funds received by 'Ulu'ulu: The Henry  
12 Ku'ualoha Giugni Moving Image Archive of Hawai'i; provided that  
13 if the archive in turn contracts with a recipient or provider,  
14 then the qualifying standards, conditions, and other provisions  
15 of chapter 42F shall apply to the recipient or provider and the  
16 contract.

17 §304A-B 'Ulu'ulu: The Henry Ku'ualoha Giugni Moving Image  
18 Archive of Hawai'i special fund. There is established the  
19 'Ulu'ulu: The Henry Ku'ualoha Giugni Moving Image Archive of  
20 Hawai'i special fund into which shall be deposited any  
21 legislative appropriations, federal or private grants, and any



1 other funds collected for the purposes of the 'Ulu'ulu: The  
2 Henry Ku'ualoha Giugni Moving Image Archive of Hawai'i  
3 established under section 304A-A. The fund shall be  
4 administered by the university, and moneys in the fund shall be  
5 expended to support the archive's activities."

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

8 **"§235-102.5 Income check-off authorized.** (a) Any  
9 individual whose state income tax liability for any taxable year  
10 is \$3 or more may designate \$3 of the liability to be paid over  
11 to the Hawaii election campaign fund, any other law to the  
12 contrary notwithstanding, when submitting a state income tax  
13 return to the department. In the case of a joint return of a  
14 husband and wife having a state income tax liability of \$6 or  
15 more, each spouse may designate that \$3 be paid to the fund.  
16 The director of taxation shall revise the individual state  
17 income tax form to allow the designation of contributions to the  
18 fund on the face of the tax return and immediately above the  
19 signature lines. An explanation shall be included which clearly  
20 states that the check-off does not constitute an additional tax  
21 liability. If no designation was made on the original tax  
22 return when filed, a designation may be made by the individual



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

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



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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  
9 be paid over to the 'Ulu'ulu: The Henry Ku'ualoha Giugni Moving  
10 Image Archive of Hawai'i special fund established by section  
11 304A-A, when submitting a state income tax return to the  
12 department. In the case of a joint return of a husband and wife  
13 having a state income tax refund of \$ \_\_\_\_\_ or more, each  
14 spouse may designate that \$ \_\_\_\_\_ be deposited into the  
15 special fund. The director of taxation shall revise the  
16 individual state income tax form to allow the designation of  
17 contributions to the fund on the face of the tax return and  
18 immediately above the signature lines. If no designation was  
19 made on the original tax return when filed, a designation may be  
20 made by the individual on an amended return filed within twenty  
21 months and ten days after the due date for the original return



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1 for such taxable year. A designation once made, whether by an  
2 original or amended return, may not be revoked."

3 SECTION 4. In codifying the new sections added by section  
4 2 of this Act, the revisor of statutes shall substitute  
5 appropriate section numbers for the letters used in designating  
6 the new sections in this Act.

7 SECTION 5. New statutory material is underscored.

8 SECTION 6. This Act shall take effect on July 1, 2012.  
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INTRODUCED BY:

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**Report Title:**

Preservation; Hawaii's Moving Images; Special Fund; Tax Check-off

**Description:**

Designates 'Ulu'ulu: The Henry Ku'ualoha Giugni Moving Image Archive of Hawai'i as the state archive for moving images; establishes a special fund; establishes a tax check-off.

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

