

JAN 20 2012

A BILL FOR AN ACT

RELATING TO TAXATION.

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

1 SECTION 1. The purpose of this Act is to provide the
2 counties with access to the state income tax databases in order
3 to enable the counties to efficiently provide real property tax
4 relief to eligible taxpayers.

5 SECTION 2. Section 231-18, Hawaii Revised Statutes, is
6 amended to read as follows:

7 "**§231-18 Federal or other tax officials permitted to**
8 **inspect returns; counties' access to income tax databases;**
9 **reciprocal provisions.** Notwithstanding the provisions of any
10 law making it unlawful for any person, officer, or employee of
11 the State to make known information imparted by any tax return
12 or permit any tax return to be seen or examined by any person,
13 it shall be lawful to permit a duly accredited tax official of
14 the United States, any state or territory, any county of this
15 State, or the Multistate Tax Commission to inspect any tax
16 return of any taxpayer, or to furnish to an official,
17 commission, or the authorized representative thereof an abstract
18 of the return or supply the official, commission, or the



1 authorized representative thereof with information concerning
2 any item contained in the return or disclosed by the report of
3 any investigation of the return or of the subject matter of the
4 return for tax purposes only. The Multistate Tax Commission may
5 make the information available to a duly accredited tax official
6 of the United States, any state or territory, or the authorized
7 representative thereof, for tax purposes only. The department
8 shall permit any county of this State, or the authorized
9 representatives thereof, to access the income tax data of
10 applicants for real property tax purposes only."

11 SECTION 3. Section 235-117, Hawaii Revised Statutes, is
12 amended to read as follows:

13 **"§235-117 Reciprocal supplying of tax information.**

14 Notwithstanding section 235-116, the department may permit the
15 Secretary of the Treasury of the United States, the Commissioner
16 of Internal Revenue, the Multistate Tax Commission, or the
17 proper officer of any state or territory imposing an income tax
18 upon incomes of persons taxable under this chapter, or any
19 county of this State, or the authorized representatives thereof
20 to inspect the income tax returns and estimates of any such
21 person for tax purposes only. The department may also furnish
22 to these authorized persons an abstract of an income tax return



1 or estimate or supply these persons with information concerning
 2 any item of income contained in a return or disclosed by the
 3 report of an investigation of the income or return of a
 4 taxpayer. The Multistate Tax Commission may make the
 5 information available to a duly accredited tax official of the
 6 United States, any state or territory, or the authorized
 7 representative thereof, for tax purposes only. The department
 8 of taxation shall permit any county of this State, or the
 9 authorized representatives thereof, to access the income tax
 10 data of applicants for real property tax purposes only."

11 SECTION 4. New statutory material is underscored.

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

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INTRODUCED BY:

[Handwritten signatures]

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[unclear]



S.B. NO. 2380

Report Title:

State Income Tax; Counties; Property Taxes

Description:

Requires the state tax department to grant counties access to the State's income tax database for real property tax purposes.

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

