

JAN 25 2012

A BILL FOR AN ACT

RELATING TO EARLY LEARNING.

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

1 SECTION 1. The purpose of this Act is to provide funding
2 for the early learning system, or "keiki first steps",
3 established under chapter 302L, Hawaii Revised Statutes.

4 SECTION 2. Chapter 235, Hawaii Revised Statutes, is
5 amended by adding a new section to part VI to be appropriately
6 designated and to read as follows:

7 "§235- Additional income designation or check-off
8 authorized. Any law to the contrary notwithstanding, any
9 individual whose state income tax refund for any taxable year is
10 at least \$25 may designate \$25 of the refund to be paid to the
11 early learning trust fund established under section 302L-5 when
12 submitting a state income tax return to the department. In the
13 case of a joint return of spouses having a state income tax
14 refund of at least \$50, each spouse may designate that \$25 be
15 paid to the early learning trust fund.

16 The director of taxation shall revise the individual and
17 joint income tax forms to allow the designation of payment to
18 the early learning trust fund on the face of the tax return and



1 immediately above the signature lines. The designation shall be
2 signified by a check-off similar to the check-offs authorized
3 under section 235-102.5. An explanation shall be included that
4 clearly states that the designation does not constitute an
5 additional tax refund.

6 If no designation was made on the original tax return when
7 filed, a designation may be made by the individual or spouse on
8 an amended return filed within twenty months and ten days after
9 the due date for the original return for such taxable year. A
10 designation once made whether by an original or amended return
11 shall not be revoked."

12 SECTION 3. Section 302L-5, Hawaii Revised Statutes, is
13 amended to read as follows:

14 "§302L-5 Early learning trust fund. There is established
15 within the state treasury the early learning trust fund, to be
16 administered by the early learning council, into which shall be
17 deposited all moneys received by the council in the form of:

- 18 (1) Fees;
19 (2) Grants;
20 (3) Donations;
21 (4) Appropriations made by the legislature to the fund;
22 [and]



1 (5) Payments from the income tax refund designation under
2 section 235- ; and

3 [~~5~~] (6) [Revenues] Other revenues regardless of their
4 source,

5 and earnings on moneys in the fund. Moneys in the fund shall be
6 used for the early learning system. Expenditures from the fund
7 may be made by the council without appropriation or allotment."

8 SECTION 4. Statutory material to be repealed is bracketed
9 and stricken. New statutory material is underscored.

10 SECTION 5. This Act, upon its approval, shall apply to
11 taxable years beginning after December 31, 2011.

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S.B. NO. 2969

Report Title:

Early Learning System Funding; Income Tax Refund Check-Off

Description:

Requires the department of taxation to allow a taxpayer to designate (or "check off") that a specified amount of the taxpayer's income tax refund be paid to the early learning trust fund.

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