A BILL FOR AN ACT

RELATING TO TAXATION.

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

1	SECTION 1. Chapter 231, Hawaii Revised Statutes, is
2	amended by adding a new section to be appropriately designated
3	and to read as follows:
4	"§231- Tax clearance before procuring professional
5	architect, engineer, land surveyor, or landscape architect
6	license. No license for any professional architect, engineer,
7	land surveyor, or landscape architect shall be issued or renewed
8	unless the applicant presents a tax clearance certificate,
9	signed by the director of taxation, to the issuing agency
10	showing that the applicant does not owe the State any delinquent
11	taxes, penalties, or interest; or that the applicant has entered
12	into and is complying with an installment plan agreement with
13	the department for the payment of delinquent taxes in
14	installments."
15	SECTION 2. New statutory material is underscored.

16

1 SECTION 3. This Act shall take effect upon its approval.

2

INTRODUCED BY:

Kut f

Jakashi Pm

JAN 1 8 2013

H.B. NO. 326

Report Title:

Taxation; Tax Clearance Certificate; Professional Licensure; Architect; Engineer; Land Surveyor; Landscape Architect

Description:

Requires professional architects, engineers, land surveyors, and landscape architects to present a tax clearance certificate to licensing agency prior to issuance or renewal of the license.

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