
A BILL FOR AN ACT

RELATING TO INCOME TAX.

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

1 SECTION 1. Section 235-102.5, Hawaii Revised Statutes, is
2 amended by amending subsection (d) to read as follows:

3 "(d) Notwithstanding any law to the contrary, any
4 individual whose state income tax refund for any taxable year is
5 [~~\$5~~] \$10 or more may designate \$5 or \$10 of the refund to be
6 paid over as follows:

7 (1) One-third to the Hawaii children's trust fund under
8 section 350B-2; and

9 (2) Two-thirds to be divided equally among:

10 (A) The domestic violence and sexual assault special
11 fund under the department of health in section
12 321-1.3;

13 (B) The spouse and child abuse special account under
14 the department of human services in section
15 346-7.5; and

16 (C) The spouse and child abuse special account under
17 the judiciary in section 601-3.6.



1 When designated by a taxpayer submitting a state income tax
2 return to the department, the department of budget and finance
3 shall allocate the moneys among the several funds as provided in
4 this subsection. In the case of a joint return of a husband and
5 wife having a state income tax refund of [~~\$10~~] \$20 or more, each
6 spouse may designate that \$5 or \$10 be paid over as provided in
7 this subsection. The director of taxation shall revise the
8 individual state income tax form to allow the designation of
9 contributions pursuant to this subsection on the face of the tax
10 return and immediately above the signature lines. If no
11 designation was made on the original tax return when filed, a
12 designation may be made by the individual on an amended return
13 filed within twenty months and ten days after the due date for
14 the original return for such taxable year. A designation once
15 made, whether by an original or amended return, may not be
16 revoked."

17 SECTION 2. Statutory material to be repealed is bracketed
18 and stricken. New statutory material is underscored.

19 SECTION 3. This Act shall take effect on July 1, 2030.



Report Title:

Income Tax; Check-off

Description:

Increases from \$5 to \$10 the amount of authorized income tax check-off that may be designated payable from an individual's state income tax refund to certain special funds or accounts. Permits designation of check-off in the amount of \$5 or \$10 to the special funds or accounts specified. Effective 7/01/2030. (HD1)

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