

SENATE FLOOR AMENDMENT

FLOOR AMENDMENT NO. 4 Date MAR 05 2013

TO: S.B. No. 1289, S.D. 1

SECTION 1. Senate Bill No. 1289, S.D. 1, is amended by amending subsection (a) of the new section being added to chapter 231, Hawaii Revised Statutes, contained in Section 1, to read as follows:

"(a) Any payor engaged in a trade or business and making a payment, other than wages, in the course of the payor's trade or business to another person, corporation, partnership, association, or limited liability company, that is valued at \$600 or more in any taxable year for the receipt of construction services, including any payment for materials, equipment, or both associated with the construction services, shall submit a report of the aggregate payments made to each provider of construction services, to the department in a manner prescribed by the department, including but not limited to mandatory electronic filing of the report; provided that the report specifies:

- (1) The name, address, and tax identification number of the payor;
- (2) The name, address, and tax identification number of the provider of construction services;
- (3) The total amount that the payor paid to the provider of construction services in the taxable year; and
- (4) Any other information that the department shall require by rule."

SECTION 2. Senate Bill No. 1289, S.D. 1, is amended by amending Section 3 to read as follows:

"SECTION 3. This Act, upon its approval, shall apply to taxable years beginning after December 31, 2013."

Offered by: Amid y lgc () Carried
 () Failed to Carry
 () Withdrawn