
A BILL FOR AN ACT

RELATING TO TAXATION.

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

1 SECTION 1. Section 237-30, Hawaii Revised Statutes, is
2 amended by amending subsections (a) and (b) to read as follows:

3 "(a) The taxes levied hereunder shall be payable in
4 monthly installments on or before the [~~twentieth~~] last day of
5 the calendar month following the month in which they accrue.
6 The taxpayer, on or before the [~~twentieth~~] last day of the
7 calendar month following the month in which the taxes accrue,
8 shall make out and sign a return of the installment of tax for
9 which the taxpayer is liable for the preceding month and
10 transmit the same, together with a remittance, in the form
11 required by section 237-31, for the amount of the tax, to the
12 office of the department of taxation in the appropriate district
13 hereinafter designated.

14 (b) Notwithstanding subsection (a), the director of
15 taxation, for good cause, may permit a taxpayer to file the
16 taxpayer's return required under this section and make payments
17 thereon:



- 1 (1) On a quarterly basis during the calendar or fiscal
2 year, the return and payment to be made on or before
3 the [~~twentieth~~] last day of the calendar month after
4 the close of each quarter, to wit: for calendar year
5 taxpayers, on or before April [~~20~~] 30, July [~~20~~] 31,
6 October [~~20~~] 31, and January [~~20~~] 31 or, for fiscal
7 year taxpayers, on or before the [~~twentieth~~] last day
8 of the fourth month, seventh month, and tenth month
9 following the beginning of the fiscal year and on or
10 before the [~~twentieth~~] last day of the month following
11 the close of the fiscal year; provided that the
12 director is satisfied that the grant of the permit
13 will not unduly jeopardize the collection of the taxes
14 due thereon and the taxpayer's total tax liability for
15 the calendar or fiscal year under this chapter will
16 not exceed \$4,000; or
- 17 (2) On a semiannual basis during the calendar or fiscal
18 year, the return and payment to be made on or before
19 the [~~twentieth~~] last day of the calendar month after
20 the close of each six-month period, to wit: for
21 calendar year taxpayers, on July [~~20~~] 31 and January
22 [~~20~~] 31 or, for fiscal year taxpayers, on or before



1 the [~~twentieth~~] last day of the seventh month
2 following the beginning of the fiscal year and on or
3 before the last day of the month following the close
4 of the fiscal year; provided that the director is
5 satisfied that the grant of the permit will not unduly
6 jeopardize the collection of the taxes due thereon and
7 the taxpayer's total tax liability for the calendar or
8 fiscal year under this chapter will not exceed \$2,000.

9 The director, for good cause, may permit a taxpayer to make
10 monthly payments based on the taxpayer's estimated quarterly or
11 semiannual liability, provided the taxpayer files a
12 reconciliation return at the end of each quarter or at the end
13 of each six-month period during the calendar or fiscal year, as
14 provided in this section."

15 SECTION 2. Statutory material to be repealed is bracketed
16 and stricken. New statutory material is underscored.

17 SECTION 3. This Act shall take effect on July 1, 2050, and
18 shall apply to returns and payments due after December 31, 2016.



Report Title:

General Excise Tax; Monthly, Quarterly, or Semiannual Returns;
Payments

Description:

Amends the date of filing of monthly, quarterly, and semiannual
general excise tax returns from the twentieth day of the
calendar, quarterly, or semiannual month to the last day of the
month. (SD1)

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