



EXECUTIVE CHAMBERS
HONOLULU

NEIL ABERCROMBIE
GOVERNOR

June 16, 2014

GOV. MSG. NO. 1190

The Honorable Donna Mercado Kim,
President
and Members of the Senate
Twenty-Seventh State Legislature
State Capitol, Room 409
Honolulu, Hawaii 96813

The Honorable Joseph M. Souki,
Speaker and Members of the
House of Representatives
Twenty-Seventh State Legislature
State Capitol, Room 431
Honolulu, Hawaii 96813

Dear President Kim, Speaker Souki, and Members of the Legislature:

This is to inform you that on June 16, 2014, the following bill was signed into law:

SB2895 SD1 HD1 CD1

RELATING TO TAXPAYER EDUCATION
ACT 089 (14)

Aloha
Sincerely,
Neil Abercrombie

NEIL ABERCROMBIE
Governor, State of Hawaii

on _____

THE SENATE
TWENTY-SEVENTH LEGISLATURE, 2014
STATE OF HAWAII

ACT 089
S.B. NO. 2895
S.D. 1
H.D. 1
C.D. 1

A BILL FOR AN ACT

RELATING TO TAXPAYER EDUCATION.

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

1 SECTION 1. Section 235-20.5, Hawaii Revised Statutes, is
2 amended by amending subsection (b) to read as follows:

3 "(b) The moneys in the fund shall be used for the
4 following purposes:

5 (1) Issuing comfort letters, letter rulings, written
6 opinions, and other guidance to taxpayers;

7 (2) Issuing certificates under sections 235-110.9 and 235-
8 110.91; ~~and~~

9 (3) Administering the operations of the special
10 enforcement section~~[-]~~; and

11 (4) Developing, implementing, and providing taxpayer
12 education programs, including tax publications."

13 SECTION 2. Statutory material to be repealed is bracketed
14 and stricken. New statutory material is underscored.

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

APPROVED this 16 day of JUN, 2014



GOVERNOR OF THE STATE OF HAWAII