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# A BILL FOR AN ACT

RELATING TO TAXATION.

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

1 SECTION 1. Section 237-34, Hawaii Revised Statutes, is  
2 amended by amending subsection (a) to read as follows:

3 "(a) All monthly and annual returns filed manually shall  
4 be transmitted to the office of the taxation district in which  
5 the privilege upon which the tax accrued is exercised. Where  
6 the privilege is exercised in more than one taxation district  
7 the returns shall be transmitted to the office of the first  
8 district.

9 Beginning January 1, 2015, all monthly returns shall be  
10 filed electronically. The director, in the director's  
11 discretion, may assess an administrative fee on a monthly return  
12 that is filed manually.

13 For the purposes of this section, "filed manually" means a  
14 filing that is not by electronic, telephonic, or optical means."

15 SECTION 2. This Act does not affect rights and duties that  
16 matured, penalties that were incurred, and proceedings that were  
17 begun before its effective date.



- 1 SECTION 3. New statutory material is underscored.
- 2 SECTION 4. This Act shall take effect on July 1, 2030.



**Report Title:**

General Excise Tax; Monthly Returns; Electronic Filing

**Description:**

Requires all general excise tax monthly returns to be filed electronically, beginning on January 1, 2015. Grants Director of Taxation discretionary authority to assess fines for returns filed manually. Effective July 1, 2030. (HB1848 HD1)

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

