
A BILL FOR AN ACT

RELATING TO TAXATION.

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

1 SECTION 1. Chapter 127, Hawaii Revised Statutes, is
2 amended by adding a new section to be appropriately designated
3 and to read as follows:

4 "§127- Disaster response special fund; established. (a)

5 There is established in the state treasury the disaster response
6 special fund, into which shall be deposited all moneys
7 designated to be paid to the special fund pursuant to section
8 235-102.5(e).

9 (b) All assets of the special fund shall be transferred on
10 an annual basis to organizations engaged in responding to
11 everyday disasters and training volunteers to provide shelter
12 and other mass care activities during major disasters.

13 (c) The adjutant general shall submit a report no later
14 than twenty days prior to the convening of each regular session
15 to the legislature on the status of the special fund, including
16 deposits into the special fund and transfers of the assets of
17 the special fund to organizations described in subsection (b)."



1 SECTION 2. Section 235-102.5, Hawaii Revised Statutes, is
2 amended to read as follows:

3 **"§235-102.5 Income check-off authorized.** (a) Any
4 individual whose state income tax liability for any taxable year
5 is \$3 or more may designate \$3 of the liability to be paid over
6 to the Hawaii election campaign fund, any other law to the
7 contrary notwithstanding, when submitting a state income tax
8 return to the department. In the case of a joint return of a
9 husband and wife or civil union partners having a state income
10 tax liability of \$6 or more, each spouse or civil union partner
11 may designate that \$3 be paid to the fund. The director of
12 taxation shall revise the individual state income tax form to
13 allow the designation of contributions to the fund on the face
14 of the tax return and immediately above the signature lines. An
15 explanation shall be included [~~which~~] that clearly states that
16 the check-off does not constitute an additional tax liability.
17 If no designation was made on the original tax return when
18 filed, a designation may be made by the individual on an amended
19 return filed within twenty months and ten days after the due
20 date for the original return for such taxable year. A
21 designation once made whether by an original or amended return
22 may not be revoked.



1 (b) Notwithstanding any law to the contrary, any
2 individual whose state income tax refund for any taxable year is
3 \$2 or more may designate \$2 of the refund to be deposited into
4 the school-level minor repairs and maintenance special fund
5 established by section 302A-1504.5, when submitting a state
6 income tax return to the department. In the case of a joint
7 return of a husband and wife or civil union partners having a
8 state income tax refund of \$4 or more, each spouse or civil
9 union partner may designate that \$2 be deposited into the
10 special fund. The director of taxation shall revise the
11 individual state income tax return form to allow the designation
12 of contributions to the special fund on the face of the tax
13 return and immediately above the signature lines. If no
14 designation was made on the original tax return when filed, a
15 designation may be made by the individual on an amended return
16 filed within twenty months and ten days after the due date for
17 the original return for such taxable year. A designation once
18 made, whether by an original or amended return, may not be
19 revoked.

20 (c) Notwithstanding any law to the contrary, any
21 individual whose state income tax refund for any taxable year is
22 \$2 or more may designate \$2 of the refund to be paid over to the

1 libraries special fund established by section 312-3.6, when
2 submitting a state income tax return to the department. In the
3 case of a joint return of a husband and wife or civil union
4 partners having a state income tax refund of \$4 or more, each
5 spouse or civil union partner may designate that \$2 be deposited
6 into the special fund. The director of taxation shall revise
7 the individual state income tax form to allow the designation of
8 contributions to the fund on the face of the tax return and
9 immediately above the signature lines. If no designation was
10 made on the original tax return when filed, a designation may be
11 made by the individual on an amended return filed within twenty
12 months and ten days after the due date for the original return
13 for such taxable year. A designation once made, whether by an
14 original or amended return, may not be revoked.

15 (d) Notwithstanding any law to the contrary, any
16 individual whose state income tax refund for any taxable year is
17 \$5 or more may designate \$5 of the refund to be paid over as
18 follows:

- 19 (1) One-third to the Hawaii children's trust fund under
20 section 350B-2; and
21 (2) Two-thirds to be divided equally among:



- 1 (A) The domestic violence and sexual assault special
- 2 fund under the department of health in section
- 3 321-1.3;
- 4 (B) The spouse and child abuse special account under
- 5 the department of human services in section
- 6 346-7.5; and
- 7 (C) The spouse and child abuse special account under
- 8 the judiciary in section 601-3.6.

9 When designated by a taxpayer submitting a state income tax
10 return to the department, the department of budget and finance
11 shall allocate the moneys among the several funds as provided in
12 this subsection. In the case of a joint return of a husband and
13 wife or civil union partners having a state income tax refund of
14 \$10 or more, each spouse or civil union partner may designate
15 that \$5 be paid over as provided in this subsection. The
16 director of taxation shall revise the individual state income
17 tax form to allow the designation of contributions pursuant to
18 this subsection on the face of the tax return and immediately
19 above the signature lines. If no designation was made on the
20 original tax return when filed, a designation may be made by the
21 individual on an amended return filed within twenty months and
22 ten days after the due date for the original return for such

1 taxable year. A designation once made, whether by an original
2 or amended return, may not be revoked.

3 (e) Notwithstanding any law to the contrary, any
4 individual whose state income tax refund for any taxable year is
5 \$3 or more may designate \$3 of the refund to be deposited into
6 the disaster response special fund established by section
7 127- , when submitting a state income tax return to the
8 department. In the case of a joint return of spouses or civil
9 union partners having a state income tax refund of \$6 or more,
10 each spouse or civil union partner may designate that \$3 be
11 deposited into the special fund. The director of taxation shall
12 revise the individual state income tax return form to allow the
13 designation of contributions to the special fund on the face of
14 the tax return and immediately above the signature lines. If no
15 designation was made on the original tax return when filed, a
16 designation may be made by the individual on an amended return
17 filed within twenty months and ten days after the due date for
18 the original return for such taxable year. A designation once
19 made, whether by an original or amended return, may not be
20 revoked."

21 SECTION 3. Statutory material to be repealed is bracketed
22 and stricken. New statutory material is underscored.



1 SECTION 4. This Act shall take effect on January 1, 2015,
2 and shall apply to taxable years beginning after December 31,
3 2014.



Report Title:

Income Tax; Check-off Box; Disaster Response Special Fund

Description:

Authorizes income tax return designations to the disaster response special fund. (SD1)

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