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# A BILL FOR AN ACT

RELATING TO ELECTRONIC FILING OF TAX RETURNS.

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

1 SECTION 1. Section 231-8.5, Hawaii Revised Statutes, is  
2 amended to read as follows:

3 " ~~[+]§231-8.5[+]~~ **Electronic filing of tax returns.** (a)

4 The department may ~~[allow]~~ require filing by electronic,  
5 telephonic, or optical means of any tax return, application,  
6 report, or other document required under the provisions of title  
7 14 administered by the department. The date of filing shall be  
8 the date the tax return, application, report, or other document  
9 is transmitted to the department in a form and manner prescribed  
10 by departmental rules adopted pursuant to chapter 91. The  
11 department may determine alternative methods for the signing,  
12 subscribing, or verifying of a tax return, application, report,  
13 or other document that shall have the same validity and  
14 consequences as the actual signing by the taxpayer. A filing  
15 under this section shall be treated in the same manner as a  
16 filing subject to the penalties under section 231-39.

17 (b) If a taxpayer who is required under subsection (a) to  
18 file a return electronically on or before the date prescribed



1 therefor fails to do so, unless it is shown that the failure is  
2 due to reasonable cause and not to neglect, there shall be added  
3 to the tax required to be so remitted a penalty of two per cent  
4 of the amount of the tax. The penalty under this subsection is  
5 in addition to any penalty set forth in title 14."

6 SECTION 2. Statutory material to be repealed is bracketed  
7 and stricken. New statutory material is underscored.

8 SECTION 3. This Act shall take effect on July 1, 2030, and  
9 shall apply to taxable years beginning after December 31, 2014.



**Report Title:**

Taxation; Electronic Filing of Tax Returns

**Description:**

Allows the Department of Taxation to require the electronic filing of tax returns. Effective July 1, 2030. (HB2342 HD1)

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

