

JAN 17 2014

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- American Red Cross Hawaii State Chapter; special
5 fund; established. (a) There is established in the state
6 treasury the American Red Cross Hawaii State Chapter special
7 fund, into which shall be deposited all moneys designated to be
8 paid to the special fund pursuant to section 235-102.5(e).

9 (b) All assets of the special fund shall be transferred on
10 an annual basis to the American Red Cross Hawaii State Chapter.

11 (c) The adjutant general shall submit a report no later
12 than twenty days prior to the convening of each regular session
13 to the legislature on the status of the special fund, including
14 deposits into the special fund and transfers of the assets of
15 the special fund to the American Red Cross Hawaii State
16 Chapter."

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



1 "§235-102.5 Income check-off authorized. (a) Any
2 individual whose state income tax liability for any taxable year
3 is \$3 or more may designate \$3 of the liability to be paid over
4 to the Hawaii election campaign fund, any other law to the
5 contrary notwithstanding, when submitting a state income tax
6 return to the department. In the case of a joint return of a
7 husband and wife or civil union partners having a state income
8 tax liability of \$6 or more, each spouse or civil union partner
9 may designate that \$3 be paid to the fund. The director of
10 taxation shall revise the individual state income tax form to
11 allow the designation of contributions to the fund on the face
12 of the tax return and immediately above the signature lines. An
13 explanation shall be included [~~which~~] that clearly states that
14 the check-off does not constitute an additional tax liability.
15 If no designation was made on the original tax return when
16 filed, a designation may be made by the individual on an amended
17 return filed within twenty months and ten days after the due
18 date for the original return for such taxable year. A
19 designation once made whether by an original or amended return
20 may not be revoked.

21 (b) Notwithstanding any law to the contrary, any
22 individual whose state income tax refund for any taxable year is



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

18 (c) Notwithstanding any law to the contrary, any
19 individual whose state income tax refund for any taxable year is
20 \$2 or more may designate \$2 of the refund to be paid over to the
21 libraries special fund established by section 312-3.6, when
22 submitting a state income tax return to the department. In the



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

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

- 17 (1) One-third to the Hawaii children's trust fund under
18 section 350B-2; and
19 (2) Two-thirds to be divided equally among:
20 (A) The domestic violence and sexual assault special
21 fund under the department of health in section
22 321-1.3;



1 (B) The spouse and child abuse special account under
2 the department of human services in section
3 346-7.5; and

4 (C) The spouse and child abuse special account under
5 the judiciary in section 601-3.6.

6 When designated by a taxpayer submitting a state income tax
7 return to the department, the department of budget and finance
8 shall allocate the moneys among the several funds as provided in
9 this subsection. In the case of a joint return of a husband and
10 wife or civil union partners having a state income tax refund of
11 \$10 or more, each spouse or civil union partner may designate
12 that \$5 be paid over as provided in this subsection. The
13 director of taxation shall revise the individual state income
14 tax form to allow the designation of contributions pursuant to
15 this subsection on the face of the tax return and immediately
16 above the signature lines. If no designation was made on the
17 original tax return when filed, a designation may be made by the
18 individual on an amended return filed within twenty months and
19 ten days after the due date for the original return for such
20 taxable year. A designation once made, whether by an original
21 or amended return, may not be revoked.



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

19 SECTION 3. Statutory material to be repealed is bracketed
20 and stricken. New statutory material is underscored.



S.B. NO. 2362

Report Title:

Income tax; Check-off Box; American Red Cross Hawaii State Chapter; Special Fund

Description:

Authorizes income tax return designations to the American Red Cross Hawaii State Chapter.

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