

JAN 18 2013

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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 237-30, Hawaii Revised Statutes, is  
2 amended by amending subsections (a) and (b) to read as follows:  
3           "(a) The taxes levied hereunder shall be payable in  
4 monthly installments on or before the [~~twentieth~~] last day of  
5 the calendar month following the month in which they accrue.  
6 The taxpayer, on or before the [~~twentieth~~] last day of the  
7 calendar month following the month in which the taxes accrue,  
8 shall make out and sign a return of the installment of tax for  
9 which the taxpayer is liable for the preceding month and  
10 transmit the same, together with a remittance, in the form  
11 required by section 237-31, for the amount of the tax, to the  
12 office of the department of taxation in the appropriate district  
13 hereinafter designated.  
14           (b) Notwithstanding subsection (a), the director of  
15 taxation, for good cause, may permit a taxpayer to file the  
16 taxpayer's return required under this section and make payments  
17 thereon:



1           (1) On a quarterly basis during the calendar or fiscal  
2           year, the return and payment to be made on or before  
3           the [~~twentieth~~] last day of the calendar month after  
4           the close of each quarter, to wit: for calendar year  
5           taxpayers, on or before April [~~20~~] 30, July [~~20~~] 31,  
6           October [~~20~~] 31, and January [~~20~~] 31 or, for fiscal  
7           year taxpayers, on or before the [~~twentieth~~] last day  
8           of the fourth month, seventh month, and tenth month  
9           following the beginning of the fiscal year and on or  
10          before the [~~twentieth~~] last day of the month following  
11          the close of the fiscal year; provided that the  
12          director is satisfied that the grant of the permit  
13          will not unduly jeopardize the collection of the taxes  
14          due thereon and the taxpayer's total tax liability for  
15          the calendar or fiscal year under this chapter will  
16          not exceed \$4,000; or

17          (2) On a semiannual basis during the calendar or fiscal  
18          year, the return and payment to be made on or before  
19          the [~~twentieth~~] last day of the calendar month after  
20          the close of each six-month period, to wit: for  
21          calendar year taxpayers, on July [~~20~~] 31 and January  
22          [~~20~~] 31 or, for fiscal year taxpayers, on or before



1 the [~~twentieth~~] last day of the seventh month  
 2 following the beginning of the fiscal year and on or  
 3 before the last day of the month following the close  
 4 of the fiscal year; provided that the director is  
 5 satisfied that the grant of the permit will not unduly  
 6 jeopardize the collection of the taxes due thereon and  
 7 the taxpayer's total tax liability for the calendar or  
 8 fiscal year under this chapter will not exceed \$2,000.

9 The director, for good cause, may permit a taxpayer to make  
 10 monthly payments based on the taxpayer's estimated quarterly or  
 11 semiannual liability, provided the taxpayer files a  
 12 reconciliation return at the end of each quarter or at the end  
 13 of each six-month period during the calendar or fiscal year, as  
 14 provided in this section."

15 SECTION 2. Statutory material to be repealed is bracketed  
 16 and stricken. New statutory material is underscored.

17 SECTION 3. This Act, upon its approval, shall apply to  
 18 returns and payments due after July 1, 2013.

19 *Donna L. ...*  
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 INTRODUCED BY: *Mike Hubbard*  
*Mark ...*  
*Will ...*

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*Prock Piller*  

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# S.B. NO. 350

**Report Title:**

General Excise Tax; Monthly, Quarterly, or Semiannual Returns;  
Payments

**Description:**

Amends the date of filing of monthly, quarterly, and semiannual general excise tax returns from the twentieth day of the calendar, quarterly, or semiannual month to the last day.

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

