

JAN 27 2016

A BILL FOR AN ACT

RELATING TO PUBLIC HOUSING.

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

1 SECTION 1. In recent years, the legislature has recognized
2 the efforts of Hawaii 3R's, a Hawaii nonprofit organization, in
3 helping to bring private financing and human resources together
4 to tackle the repair and maintenance backlog in Hawaii's public
5 schools. Act 207, Session Laws of Hawaii 2014, established the
6 Hawaii 3R's school improvement fund, a restricted fund whose
7 assets are moneys received from the state, county, or federal
8 government, private contributions of cash or other property, and
9 the income and capital gains earned by the fund. The
10 legislature finds that a similar effort may help to bring
11 private financing and human resources support to address the
12 repair, maintenance, and improvement needs of public housing.

13 Accordingly, the purpose of this Act is to establish a tax
14 donation check-off to provide additional funding for the repair,
15 maintenance, and improvement needs of public housing.



1 SECTION 2. Chapter 356D, Hawaii Revised Statutes, is
2 amended by adding a new section to be appropriately designated
3 and to read as follows:

4 "§356D- Public housing improvement special fund. (a)

5 There is established in the state treasury a public housing
6 improvement special fund to be administered and expended by the
7 authority.

8 (b) The moneys in the special fund shall be reserved for
9 use by the authority for housing project improvements,
10 facilities improvements, and minor repair and maintenance of
11 public housing.

12 (c) Income tax remittances allocated under section 235-
13 102.5, interest and investment earnings attributable to the
14 moneys in the special fund, and grants, donations, and
15 contributions from private or public sources for the purposes of
16 the special fund shall be deposited into the special fund.

17 (d) The authority shall submit an annual report to the
18 legislature no later than twenty days prior to the convening of
19 each regular session providing an accounting of the receipts of,
20 and expenditures from, the special fund."



1 SECTION 3. 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 having a state income tax liability of \$6 or
10 more, each spouse may designate that \$3 be paid to the fund.
11 The director of taxation shall revise the individual state
12 income tax form to allow the designation of contributions to the
13 fund on the face of the tax return and immediately above the
14 signature lines. An explanation shall be included which clearly
15 states that the check-off does not constitute an additional tax
16 liability. If no designation was made on the original tax
17 return when filed, a designation may be made by the individual
18 on an amended return filed within twenty months and ten days
19 after the due date for the original return for such taxable
20 year. A designation once made whether by an original or amended
21 return 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 having a state income tax refund of
8 \$4 or more, each spouse may designate that \$2 be deposited into
9 the special fund. The director of taxation shall revise the
10 individual state income tax return form to allow the designation
11 of contributions to the special fund on the face of the tax
12 return and immediately above the signature lines. If no
13 designation was made on the original tax return when filed, a
14 designation may be made by the individual on an amended return
15 filed within twenty months and ten days after the due date for
16 the original return for such taxable year. A designation once
17 made, whether by an original or amended return, may not be
18 revoked.

19 (c) Notwithstanding any law to the contrary, any
20 individual whose state income tax refund for any taxable year is
21 \$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 having a state
4 income tax refund of \$4 or more, each spouse may designate that
5 \$2 be deposited into the special fund. The director of taxation
6 shall revise the individual state income tax form to allow the
7 designation of contributions to the fund on the face of the tax
8 return and immediately above the signature lines. If no
9 designation was made on the original tax return when filed, a
10 designation may be made by the individual on an amended return
11 filed within twenty months and ten days after the due date for
12 the original return for such taxable year. A designation once
13 made, whether by an original or amended return, may not be
14 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 having a state income tax refund of \$10 or more, each
 14 spouse may designate that \$5 be paid over as provided in this
 15 subsection. The director of taxation shall revise the
 16 individual state income tax form to allow the designation of
 17 contributions pursuant to this subsection on the face of the tax
 18 return and immediately above the signature lines. If no
 19 designation was made on the original tax return when filed, a
 20 designation may be made by the individual on an amended return
 21 filed within twenty months and ten days after the due date for



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

4 (e) Notwithstanding any law to the contrary, any
5 individual whose state income tax refund for any taxable year is
6 \$2 or more may designate \$2 of the refund to be deposited into
7 the public housing improvement special fund established by
8 section 356D- , when submitting a state income tax return to
9 the department. In the case of a joint return of a husband and
10 wife having a state income tax refund of \$4 or more, each spouse
11 may designate that \$2 be deposited into the special fund. The
12 director of taxation shall revise the individual state income
13 tax return form to allow the designation of contributions to the
14 special fund on the face of the tax return and immediately above
15 the signature lines. If no designation was made on the original
16 tax return when filed, a designation may be made by the
17 individual on an amended return filed within twenty months and
18 ten days after the due date for the original return for such
19 taxable year. A designation once made, whether by an original
20 or amended return, may not be revoked."

21 SECTION 4. New statutory material is underscored.



S.B. NO. 3026

1 SECTION 5. This Act shall take effect upon its approval.

2

INTRODUCED BY:

R. D. O'Neil



S.B. NO. 3026

Report Title:

Hawaii Public Housing Authority; Special Fund

Description:

Establishes a tax donation check-off to fund housing project improvements, facilities improvements, and minor repair and maintenance of public housing.

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

