
HOUSE CONCURRENT RESOLUTION

REQUESTING THE DEPARTMENT OF TAXATION TO ADOPT RULES TO REQUIRE THAT ANY ASSESSMENT OF PENALTY OR INTEREST ON TAXES BE ACCOMPANIED BY AN EXPLANATION, INCLUDING CALCULATIONS, OF HOW THE AMOUNT OF THE PENALTY OR INTEREST WAS DETERMINED.

1 WHEREAS, pursuant to section 231-39, Hawaii Revised
2 Statutes, the Department of Taxation assesses penalties and
3 interest on taxpayers who fail to file a required return, fail
4 to make required tax payments, or underpay their taxes; and
5

6 WHEREAS, the Department of Taxation currently provides
7 taxpayers who are assessed penalties or interest with a
8 statement that sets out the amount of the penalty or interest;
9 and
10

11 WHEREAS, these statements generally do not include any
12 explanatory language or supporting calculations; and
13

14 WHEREAS, as a result, taxpayers are often left with little
15 understanding of how the amounts of penalties or interest being
16 assessed have been determined; now, therefore,
17

18 BE IT RESOLVED by the House of Representatives of the
19 Twenty-ninth Legislature of the State of Hawaii, Regular Session
20 of 2017, the Senate concurring, that the Department of Taxation
21 is requested to adopt rules to require that any assessment of
22 penalty or interest on taxes be accompanied by an explanation,
23 including calculations, of how the amount of the penalty or
24 interest was determined; and
25

26 BE IT FURTHER RESOLVED that a certified copy of this
27 Concurrent Resolution be transmitted to the Director of
28 Taxation.
29
30
31

OFFERED BY: 

