
HOUSE 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
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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
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11 WHEREAS, these statements generally do not include any
12 explanatory language or supporting calculations; and
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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,
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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, that the Department of Taxation is requested to adopt
21 rules to require that any assessment of penalty or interest on
22 taxes be accompanied by an explanation, including calculations,
23 of how the amount of the penalty or interest was determined; and
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25 BE IT FURTHER RESOLVED that a certified copy of this
26 Resolution be transmitted to the Director of Taxation.
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OFFERED BY: 

FEB 0 1 2017

