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# A BILL FOR AN ACT

RELATING TO ELECTIONS.

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

1           SECTION 1. The legislature finds that a robust democracy  
2 requires public servants to be transparent toward those whom  
3 they are elected to serve. While in office, those in executive  
4 branch positions make many decisions that directly impact the  
5 economy. To promote a robust democracy, ensure transparency,  
6 avoid conflicts of interest, and prevent unethical decision  
7 making within an executive branch administration, leaders should  
8 provide full financial disclosure. Without full public  
9 disclosure of a candidate's past income, business relations, and  
10 indebtedness, both monetary and otherwise, a citizen cannot cast  
11 an informed vote or be assured that decisions made by the  
12 executive will be in the interests of the people, rather than  
13 for the candidate's own financial gain.

14           The Office of President of the United States carries the  
15 highest responsibilities, and its occupants must be held to the  
16 highest standard of transparency and accountability. The  
17 legislature notes that, to ensure transparency, a presidential



1 candidate once demanded that the State of Hawaii produce a birth  
2 certificate to verify the eligibility for office of a former  
3 President. Accordingly, the State will now require candidates  
4 for certain executive branch positions to produce their tax  
5 returns.

6 The purpose of this Act is to promote electoral  
7 transparency and accountability by requiring that candidates for  
8 President or Vice President of the United States, governor or  
9 lieutenant governor of the State, and mayor of a county in the  
10 State disclose their federal income tax returns from the five  
11 most recent taxable years.

12 SECTION 2. Chapter 11, Hawaii Revised Statutes, is amended  
13 by adding a new section to part I to be appropriately designated  
14 and to read as follows:

15 "§11- Tax returns disclosure; United States President  
16 and Vice President; governor and lieutenant governor; mayor.

17 (a) No later than sixty days before a general election, each  
18 candidate for the office of President or Vice President of the  
19 United States, governor or lieutenant governor, or mayor of a  
20 county, shall:



- 1        (1) Submit to the office of elections a copy of the  
2        federal income tax return of the candidate for the  
3        five most recent taxable years that a return has been  
4        filed with the Internal Revenue Service; and
- 5        (2) Provide written consent to the office of elections for  
6        the public disclosure of the federal income tax  
7        returns.
- 8        (b) Federal income tax returns submitted to the office of  
9        elections shall be made publicly available on the website of the  
10       office of elections no later than seven days after submission.
- 11       (c) Prior to placing any federal income tax return on the  
12       website of the office of elections, the chief election officer  
13       shall redact:
- 14       (1) All personal identifying numbers such as social  
15       security numbers and federal employer identification  
16       numbers, whether belonging to the taxpayer, a payor or  
17       payee, or any other entity; and
- 18       (2) Information that the director of taxation deems  
19       appropriate.
- 20       (d) Notwithstanding any law to the contrary, if a  
21       candidate for the office of President or Vice President,



1 governor or lieutenant governor, or mayor fails to comply with  
2 subsection (a), the name of the candidate shall not be printed  
3 upon the official ballot for the general election.

4 (e) For the purposes of this section, "federal income tax  
5 return" shall have the same meaning as "return" in section  
6 6103(b)(1) of the Internal Revenue Code of 1986, as amended."

7 SECTION 3. Section 14-28, Hawaii Revised Statutes, is  
8 amended to read as follows:

9 "§14-28 Convening and voting for [~~president~~] President and  
10 [~~vice president,~~] Vice President; party vote. (a) The  
11 electors, when convened, if both candidates are alive, shall  
12 vote by ballot for that person for [~~president~~] President and  
13 that person for [~~vice president~~] Vice President of the United  
14 States, who are, respectively, the candidates of the political  
15 party or group [~~which~~] that they represent, one of whom, at  
16 least, is not an inhabitant of this State.

17 (b) Notwithstanding any law to the contrary, the electors,  
18 when convened, shall not vote for any person for President or  
19 Vice President unless that person, at least sixty days prior to  
20 the general election, has:

21 (1) Complied with section 11- (a); or



1           (2) Posted on the internet at no charge for public viewing  
2           the candidate's federal income tax returns for the  
3           five most recent taxable years for which returns have  
4           been filed prior to the general election."

5           SECTION 4. This Act does not affect rights and duties that  
6 matured, penalties that were incurred, and proceedings that were  
7 begun before its effective date.

8           SECTION 5. Statutory material to be repealed is bracketed  
9 and stricken. New statutory material is underscored.

10          SECTION 6. This Act shall take effect upon its approval.



**Report Title:**

Elections; Executive Branch Candidates; Tax Returns

**Description:**

Requires candidates for President, Vice President, Governor, Lieutenant Governor, or Mayor to disclose their federal income tax returns to be listed on a general election ballot.

Prohibits electors from voting for candidates for President or Vice President if those candidates have not disclosed their federal income tax returns. (HB712 HD1)

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

