
A BILL FOR AN ACT

RELATING TO TAXATION.

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

1 SECTION 1. 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



1 on an amended return filed within twenty months and ten days
2 after the due date for the original return for such taxable
3 year. A designation once made whether by an original or amended
4 return may not be revoked.

5 (b) Notwithstanding any law to the contrary, any
6 individual whose state income tax refund for any taxable year is
7 \$2 or more may designate \$2 of the refund to be deposited into
8 the school-level minor repairs and maintenance special fund
9 established by section 302A-1504.5, when submitting a state
10 income tax return to the department. In the case of a joint
11 return of a husband and wife having a state income tax refund of
12 \$4 or more, each spouse may designate that \$2 be deposited into
13 the special fund. The director of taxation shall revise the
14 individual state income tax return form to allow the designation
15 of contributions to the special fund on the face of the tax
16 return and immediately above the signature lines. If no
17 designation was made on the original tax return when filed, a
18 designation may be made by the individual on an amended return
19 filed within twenty months and ten days after the due date for
20 the original return for such taxable year. A designation once



1 made, whether by an original or amended return, may not be
2 revoked.

3 (c) Notwithstanding any law to the contrary, any
4 individual whose state income tax refund for any taxable year is
5 \$5 or more may designate \$5 of the refund to be paid over to the
6 libraries special fund established by section 312-3.6, when
7 submitting a state income tax return to the department. In the
8 case of a joint return of a married couple having a state income
9 tax refund of \$10 or more, each spouse may designate that \$5 be
10 deposited into the special fund. The director of taxation shall
11 revise the individual state income tax form to allow the
12 designation of contributions to the fund on the face of the tax
13 return and immediately above the signature lines. If no
14 designation was made on the original tax return when filed, a
15 designation may be made by the individual on an amended return
16 filed within twenty months and ten days after the due date for
17 the original return for that taxable year. A designation once
18 made, whether by an original or amended return, may not be
19 revoked.

20 (d) Notwithstanding any law to the contrary, any
21 individual whose state income tax refund for any taxable year is



1 \$5 or more may designate \$5 of the refund to be paid over as
2 follows:

3 (1) One-third to the Hawaii children's trust fund under
4 section 350B-2; and

5 (2) Two-thirds to be divided equally among:

6 (A) The domestic violence and sexual assault special
7 fund under the department of health in section
8 321-1.3;

9 (B) The spouse and child abuse special account under
10 the department of human services in section
11 346-7.5; and

12 (C) The spouse and child abuse special account under
13 the judiciary in section 601-3.6.

14 When designated by a taxpayer submitting a state income tax
15 return to the department, the department of budget and finance
16 shall allocate the moneys among the several funds as provided in
17 this subsection. In the case of a joint return of a husband and
18 wife having a state income tax refund of \$10 or more, each
19 spouse may designate that \$5 be paid over as provided in this
20 subsection. The director of taxation shall revise the
21 individual state income tax form to allow the designation of



1 contributions pursuant to this subsection on the face of the tax
2 return and immediately above the signature lines. If no
3 designation was made on the original tax return when filed, a
4 designation may be made by the individual on an amended return
5 filed within twenty months and ten days after the due date for
6 the original return for such taxable year. A designation once
7 made, whether by an original or amended return, may not be
8 revoked.

9 (e) Notwithstanding any law to the contrary, any
10 individual or married couple filing a joint return, if entitled
11 to a state income tax refund for any taxable year, may designate
12 any portion of the refund to be paid over to the Hawaiian home
13 general loan fund established by section 213(c) of the Hawaiian
14 Homes Commission Act, 1920, as amended, when submitting a state
15 income tax return to the department. The director of taxation
16 shall revise the individual state income tax form to allow the
17 designation of contributions to the fund 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



H.B. NO. 877

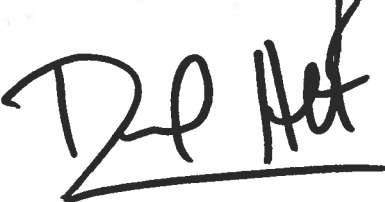

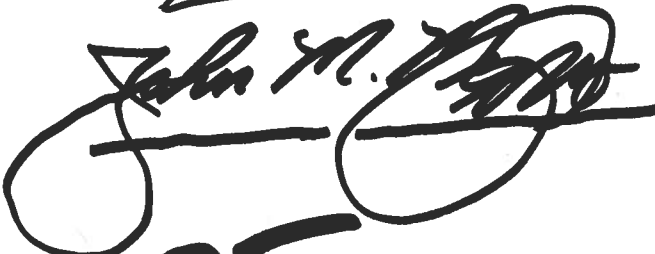


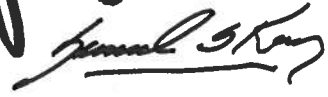
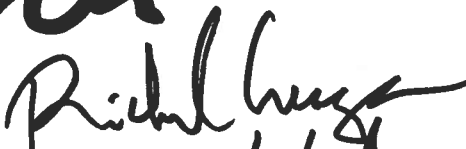

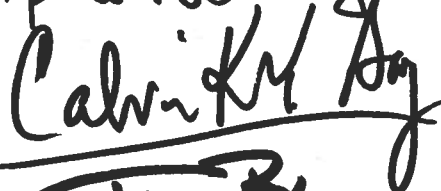






1 the original return for that taxable year. A designation once
 2 made, whether by an original or amended return, may not be
 3 revoked."

4 SECTION 2. New statutory material is underscored.

5 SECTION 3. This Act, upon its approval, shall apply to
 6 taxable years beginning after December 31, 2018.

7

INTRODUCED BY:

JAN 22 2019



H.B. NO. 877

Report Title:

Taxation; Department of Hawaiian Home Lands; Check-Off

Description:

Provides that any individual or married couple filing a joint return may designate any portion of a state income tax refund to be paid over to the Hawaiian home general loan fund.

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

