

JAN 24 2019

A BILL FOR AN ACT

RELATING TO TAXATION.

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

1 SECTION 1. Chapter 235, Hawaii Revised Statutes, is
2 amended by adding a new section to part VI to be appropriately
3 designated and to read as follows:

4 "§235- Tax return preparers; preparer tax
5 identification number. Any person who prepares or assists in
6 the preparation of all or substantially all of a state income
7 tax return for compensation shall obtain a valid and current
8 preparer tax identification number (PTIN) from the Internal
9 Revenue Service prior to preparing the return; provided that:

10 (1) Each enrolled agent of the tax return preparer shall
11 also have a valid preparer tax identification number;

12 and

13 (2) The preparer who has the primary responsibility for
14 the overall accuracy of the preparation of the income
15 tax return shall sign the return and provide the
16 preparer's preparer tax identification number to the
17 department of taxation."



S.B. NO. 1504

1 SECTION 2. New statutory material is underscored.

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

4

INTRODUCED BY: Freddie A. Jones

Dave Ledger



S.B. NO. 1504

Report Title:

Taxation; Income Tax Returns; Tax Preparation; Federal Preparer Tax Identification Number

Description:

Requires a person who prepares or assists in the preparation of a state income tax return, and all the preparer's agents, to obtain a valid and current federal preparer tax identification number. Requires the person who has primary responsibility for the overall accuracy of the tax return to sign the return and provide the person's federal preparer tax identification number.

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