



1           (c) The affidavit shall remain effective until the  
2 termination of the candidate committee or the opening of filing  
3 of nomination papers for the next succeeding election, whichever  
4 occurs first. An affidavit filed under this section may not be  
5 rescinded.

6           (d) From January 1 of the year of any primary, special, or  
7 general election, the aggregate expenditures for each election  
8 by a candidate who voluntarily agrees to limit campaign  
9 expenditures, inclusive of all expenditures made or authorized  
10 by the candidate alone, all treasurers, the candidate committee,  
11 and noncandidate committees on the candidate's behalf, shall not  
12 exceed the following amounts expressed, respectively multiplied  
13 by the number of voters in the last preceding general election  
14 registered to vote in each respective voting district:

- 15           (1) For the office of governor - [~~\$2.50~~] \$2.75;  
16           (2) For the office of lieutenant governor - [~~\$1.40~~]  
17                 \$1.54;  
18           (3) For the office of mayor - [~~\$2.00~~] \$2.20;  
19           (4) For the offices of state senator, state  
20                 representative, county council member, and prosecuting  
21                 attorney - [~~\$1.40~~] \$1.54; and



1 (5) For all other offices - [~~20~~] 22 cents.

2 (e) Beginning on January 1, 2021, the maximum aggregate  
3 expenditure limit for each respective office shall be increased  
4 by ten per cent from the previous year's limit and compounded  
5 annually starting in 2022 and for each year thereafter."

6 PART II

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

10 "§235- Income check-off authorized; gross income. Any  
11 individual income tax return with gross income for the taxable  
12 year of \$200,000 or more may designate \$8, and \$16 when filing  
13 jointly, to be paid to the Hawaii election campaign fund, any  
14 other law to the contrary notwithstanding, when submitting a  
15 state income tax return to the department. The director of  
16 taxation shall revise the individual state income tax form to  
17 allow the designation of contributions to the fund on the face  
18 of the tax return above the signature lines. If no designation  
19 was made on the original tax return when filed, a designation  
20 may be made by the individual on an amended return filed within  
21 twenty months and ten days after the due date for the original



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

3 SECTION 3. Section 11-421, Hawaii Revised Statutes, is  
4 amended by amending subsection (b) to read as follows:

5 "(b) The fund shall consist of:

6 (1) All moneys collected from persons who have designated  
7 a portion of their income tax liability to the fund as  
8 provided in ~~[section]~~ sections 235-102.5(a) ~~[+]~~ and  
9 235-  ;

10 (2) Any general fund appropriations; and

11 (3) Other moneys collected pursuant to this part."

12 SECTION 4. Section 235-102.5, Hawaii Revised Statutes, is  
13 amended by amending its title and subsection (a) to read as  
14 follows:

15 "§235-102.5 Income check-off authorized~~[-]~~; liability;

16 refund. (a) Any individual whose state income tax liability  
17 for any taxable year is ~~[\$3]~~ \$5 or more may designate ~~[\$3]~~ \$5 of  
18 the liability to be paid over to the Hawaii election campaign  
19 fund, any other law to the contrary notwithstanding, when  
20 submitting a state income tax return to the department. In the  
21 case of a joint return ~~[of a husband and wife]~~ having a state



1 income tax liability of [~~\$6~~] \$10 or more, each [~~spouse~~] taxpayer  
2 may designate that [~~\$3~~] \$5 be paid to the fund. The director of  
3 taxation shall revise the individual state income tax form to  
4 allow the designation of contributions to the fund on the face  
5 of the tax return and immediately above the signature lines. An  
6 explanation shall be included which clearly states that the  
7 check-off does not constitute an additional tax liability. If  
8 no designation was made on the original tax return when filed, a  
9 designation may be made by the individual on an amended return  
10 filed within twenty months and ten days after the due date for  
11 the original return for such taxable year. A designation once  
12 made whether by an original or amended return may not be  
13 revoked."

14 **PART III**

15 SECTION 5. This Act does not affect rights and duties that  
16 matured, penalties that were incurred, and proceedings that were  
17 begun before its effective date.

18 SECTION 6. Statutory material to be repealed is bracketed  
19 and stricken. New statutory material is underscored.



1 SECTION 7. This Act shall take effect upon its approval;  
2 provided that part II shall apply to taxable years beginning  
3 after December 31, 2020.

4

INTRODUCED BY:

  
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# S.B. NO. 3074

**Report Title:**

Hawaii Election Campaign Fund; Campaign Finance; Income Tax  
Check-off; Contributions

**Description:**

Part I: Increases the maximum amount of public funds available in each election to certain state candidates by ten percent annually. Part II: Increases the amount of voluntary state income tax check-off contributions that may be designated for the Hawaii election campaign fund beginning on January 1, 2021.

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