



**GOV. MSG. NO. 1108**

**EXECUTIVE CHAMBERS  
HONOLULU**

**DAVID Y. IGE  
GOVERNOR**

**APR 21 2022**

The Honorable Ronald D. Kouchi,  
President  
and Members of the Senate  
Thirty-First State Legislature  
State Capitol, Room 409  
Honolulu, Hawai'i 96813

The Honorable Scott K. Saiki,  
Speaker and Members of the  
House of Representatives  
Thirty-First State Legislature  
State Capitol, Room 431  
Honolulu, Hawai'i 96813

Dear President Kouchi, Speaker Saiki, and Members of the Legislature:

This is to inform you that on **APR 21 2022**, the following bill was signed into law:

**SB2303**

**RELATING TO THE GENERAL EXCISE TAX.  
ACT 008**

Sincerely,

**DAVID Y. IGE**  
Governor, State of Hawai'i

JAN 21 2022

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# A BILL FOR AN ACT

RELATING TO THE GENERAL EXCISE TAX.

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

1       SECTION 1. Section 237-30, Hawaii Revised Statutes, is  
2       amended to read as follows:  
3       "**§237-30 Monthly, quarterly, or semiannual return,**  
4       **computation of tax, payment.** (a) The taxes levied hereunder  
5       shall be payable in monthly installments on or before the  
6       twentieth day of the calendar month following the month in which  
7       they accrue. The taxpayer, on or before the twentieth day of  
8       the calendar month following the month in which the taxes  
9       accrue, shall make out and sign a return of the installment of  
10      tax for which the taxpayer is liable for the preceding month and  
11      transmit the same, together with a remittance, in the form  
12      required by section 237-31, for the amount of the tax, to the  
13      department of taxation in the form and manner prescribed by the  
14      department.  
15      (b) Notwithstanding subsection (a), the director of  
16      taxation, for good cause, may permit a taxpayer to file the



1 taxpayer's return required under this section and make payments  
2 thereon:

- 3       (1) On a quarterly basis during the calendar or fiscal  
4           year, the return and payment to be made on or before  
5           the twentieth day of the calendar month after the  
6           close of each quarter, to wit: for calendar year  
7           taxpayers, on or before April 20, July 20, October 20,  
8           and January 20 or, for fiscal year taxpayers, on or  
9           before the twentieth day of the fourth month, seventh  
10          month, and tenth month following the beginning of the  
11          fiscal year and on or before the twentieth day of the  
12          month following the close of the fiscal year; provided  
13          that the director is satisfied that the grant of the  
14          permit will not unduly jeopardize the collection of  
15          the taxes due thereon and the taxpayer's total tax  
16          liability for the calendar or fiscal year under this  
17          chapter will not exceed \$4,000; or
- 18       (2) On a semiannual basis during the calendar or fiscal  
19           year, the return and payment to be made on or before  
20           the twentieth day of the calendar month after the  
21           close of each six-month period, to wit: for calendar



1           year taxpayers, on July 20 and January 20 or, for  
2           fiscal year taxpayers, on or before the twentieth day  
3           of the seventh month following the beginning of the  
4           fiscal year and on or before the last day of the month  
5           following the close of the fiscal year; provided that  
6           the director is satisfied that the grant of the permit  
7           will not unduly jeopardize the collection of the taxes  
8           due thereon and the taxpayer's total tax liability for  
9           the calendar or fiscal year under this chapter will  
10          not exceed \$2,000.

11          The director, for good cause, may permit a taxpayer to make  
12          monthly payments based on the taxpayer's estimated quarterly or  
13          semiannual liability, provided the taxpayer files a  
14          reconciliation return at the end of each quarter or at the end  
15          of each six-month period during the calendar or fiscal year, as  
16          provided in this section.

17          (c) If a taxpayer filing the taxpayer's return on a  
18          quarterly or semiannual basis, as provided in this section,  
19          becomes delinquent in either the filing of the taxpayer's return  
20          or the payment of the taxes due thereon, or if the liability of  
21          a taxpayer, who possesses a permit to file the taxpayer's return



1 and to make payments on a semiannual basis exceeds \$2,000 in  
2 general excise taxes during the calendar year or exceeds \$4,000  
3 in general excise taxes during the calendar year if making  
4 payments on a quarterly basis, or if the director determines  
5 that any such quarterly or semiannual filing of return would  
6 unduly jeopardize the proper administration of this chapter,  
7 including the assessment or collection of the general excise  
8 tax, the director may, at any time, revoke a taxpayer's permit,  
9 in which case the taxpayer will then be required to file the  
10 taxpayer's return and make payments thereon as herein provided  
11 in subsection (a).

12 (d) Notwithstanding any other law to the contrary, the  
13 director may exempt from the requirements of this section a  
14 taxpayer whose tax liability under this chapter does not exceed  
15 \$100 for the taxable year; provided that the taxpayer complies  
16 with the requirements of section 237-33.

17 [~~(d)~~] (e) The director may adopt and promulgate rules and  
18 regulations to carry out the purposes of this section.

19 [~~(e)~~] (f) Section 232-2 does not apply to a monthly  
20 return."



1       SECTION 2. Statutory material to be repealed is bracketed  
2 and stricken. New statutory material is underscored.

3       SECTION 3. This Act, upon its approval, shall apply to  
4 taxable years beginning after December 31, 2022.

5

APPROVED this   21   day of April   , 2022

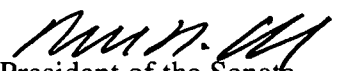
A handwritten signature in black ink, reading "David Y. Ige". The signature is fluid and cursive, with a large, sweeping "D" and a stylized "Y".


GOVERNOR OF THE STATE OF HAWAII

**THE SENATE OF THE STATE OF HAWAI'I**

Date: March 4, 2022  
Honolulu, Hawai'i 96813

We hereby certify that the foregoing Bill this day passed Third Reading in the Senate of the Thirty-First Legislature of the State of Hawai'i, Regular Session of 2022.


  
President of the Senate


  
Clerk of the Senate

**THE HOUSE OF REPRESENTATIVES  
OF THE STATE OF HAWAI'I**

Date: APR 7 2022  
Honolulu, Hawai'i 96813

We hereby certify that the foregoing Bill this day passed Third Reading in the House of Representatives of the Thirty-First Legislature of the State of Hawai'i, Regular Session of 2022.

  
Speaker, House of Representatives

  
Clerk, House of Representatives