

JAN 21 2022

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# A BILL FOR AN ACT

RELATING TO TAX ADMINISTRATION SPECIAL FUND.

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

1       SECTION 1.   Section 235-20.5, Hawaii Revised Statutes, is  
2 amended to read as follows:

3       "**§235-20.5   Tax administration special fund; established.**

4       (a)   There is established a tax administration special fund,  
5 into which shall be deposited:

6           (1)   Fees collected under sections 235-20 and 235-110.9;

7           (2)   Revenues collected by the special enforcement section  
8               pursuant to section 231-85; provided that in each  
9               fiscal year, of the total revenues collected by the  
10              special enforcement section, all revenues in excess of  
11              [~~\$2,000,000~~] \$5,000,000 shall be deposited into the  
12              general fund; and

13          (3)   Fines assessed pursuant to section 237D-4.

14          (b)   The moneys in the fund shall be used for the following  
15 purposes:

16           (1)   Issuing comfort letters, letter rulings, written  
17               opinions, and other guidance to taxpayers;



(2) Issuing certificates under [+]section[+] 235-110.9;

(3) Administering the operations of the special  
enforcement section;

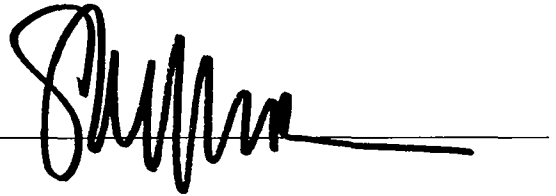
(4) Funding support staff positions in the special  
enforcement section; and

(5) Developing, implementing, and providing taxpayer  
education and compliance programs [~~including tax~~  
~~publications~~]."

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 Statutory material to be repealed is bracketed  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

SECTION 3. This Act shall take effect upon its approval.

INTRODUCED BY: \_\_\_\_\_

A handwritten signature in black ink, appearing to be 'J. M. ...', written over a horizontal line.

# S.B. NO. 2380

**Report Title:**

Tax Administration Special Fund

**Description:**

Increases to \$5,000,000 the maximum amount of total revenues collected by the Special Enforcement Section of the Department of Taxation that may be deposited into the Tax Administration Special Fund.

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

