

MAR 10 2023

SENATE CONCURRENT RESOLUTION

REQUESTING THAT THE DEPARTMENT OF TAXATION CREATE A SIMPLIFIED
N-11 FORM FOR USE BY INDIVIDUALS WITHOUT TAXABLE INCOME
THAT IS SUBJECT TO STATE INCOME TAX.

1 WHEREAS, this body finds that there are state tax credits
2 and rebates that are unclaimed by individuals who are not
3 required to file state taxes; and
4

5 WHEREAS, certain individuals reliant upon social security
6 or public assistance to live happen to represent the population
7 who would most benefit from tax credits and rebates for which
8 they qualify, including the refundable food/excise tax credit;
9 and
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11 WHEREAS, filing solely for the purpose of claiming these
12 credits and rebates can be difficult for this population, and
13 they are likely to lack the resources to file a tax form online;
14 and
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16 WHEREAS, existing tax forms include many questions that do
17 not apply to individuals without taxable income and only serve
18 to cause these individuals confusion and anxiety; and
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20 WHEREAS, this body appreciates the nonprofit corporations
21 that help people prepare and file their taxes; however, their
22 reach is limited because they rely on volunteers and do not go
23 to private residences; and
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25 WHEREAS, obtaining assistance from nonprofit corporations
26 and volunteers may require lengthy questionnaires to be
27 completed and copies of documentation that can be challenging
28 for these individuals to find and that are not required of
29 online filers; now, therefore,
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1 BE IT RESOLVED by the Senate of the Thirty-second
2 Legislature of the State of Hawaii, Regular Session of 2023, the
3 House of Representatives concurring, that the Department of
4 Taxation is requested to create a simplified N-11 form for use
5 by individuals without taxable income that is subject to state
6 income tax; and

7
8 BE IT FURTHER RESOLVED that this body requests the form be
9 as short as possible, asking only for information needed from
10 this population, be paper only, and be available for use for
11 taxable years beginning after December 31, 2022; and

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13 BE IT FURTHER RESOLVED that certified copies of this
14 Concurrent Resolution be transmitted to the Governor and
15 Director of Taxation.

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18

OFFERED BY:

A handwritten signature in black ink, appearing to read "J. W. Minardi", is written over a horizontal line.

