

JOSH GREEN, M.D.
GOVERNOR
KE KIA'ĀINA



GOV. MSG. NO. 1124

EXECUTIVE CHAMBERS
KE KE'ENA O KE KIA'ĀINA

April 23, 2025

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

The Honorable Nadine Nakamura
Speaker, and Members of the
House of Representatives
Thirty-Third State Legislature
State Capitol, Room 431
Honolulu, Hawai'i 96813

Aloha President Kouchi, Speaker Nakamura, and Members of the Legislature:

This is to inform you that on April 23, 2025, the following bill was signed into law:

S.B. NO. 1470

RELATING TO INCOME TAX WITHHOLDING.
ACT 024

Mahalo,

Josh Green, M.D.
Governor, State of Hawai'i

Approved by the Governor
on APR 23 2025

ACT 024
S.B. NO. 1470

JAN 23 2025

A BILL FOR AN ACT

RELATING TO INCOME TAX WITHHOLDING.

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

1 SECTION 1. Section 235-61, Hawaii Revised Statutes, is
2 amended by amending subsection (c) to read as follows:

3 "(c) For each withholding period (whether weekly,
4 biweekly, monthly, or otherwise) the amount of tax to be
5 withheld under this section shall be at a rate that, for the
6 taxable year, will yield the tax imposed by section 235-51 upon
7 each employee's annual wage, as estimated from the employee's
8 current wage in any withholding period[, ~~but for the purposes of~~
9 ~~this subsection of the rates provided by section 235-51 the~~
10 ~~maximum to be taken into consideration shall be eight per cent~~].
11 The tax for the taxable year shall be calculated upon the
12 following assumptions:

- 13 (1) That the employee's annual wage, as estimated from the
14 employee's current wage in the withholding period,
15 will be the employee's sole income for the taxable
16 year;
- 17 (2) That there will be no deductions therefrom in
18 determining adjusted gross income;

S.B. NO. 1470

1 (3) That in determining taxable income there shall be a
2 standard deduction allowance, which shall be an amount
3 equal to one exemption (or more or less than one
4 exemption if so prescribed by the director) unless the
5 taxpayer:

6 (A) Is married and the taxpayer's spouse is an
7 employee receiving wages subject to withholding;
8 or

9 (B) Has withholding exemption certificates in effect
10 with respect to more than one employer.

11 ~~[For the purposes of this section, any standard~~
12 ~~deduction allowance under this paragraph shall be~~
13 ~~treated as if it were denominated a withholding~~
14 ~~exemption;]~~

15 (4) That in determining taxable income there also will be
16 deducted the amount of exemptions and withholding
17 allowances granted to the employee in the computation
18 of taxable income, as shown by a certificate to be
19 filed with the employer as provided by subsection (f);
20 and

21 (5) If it appears from the certificate filed pursuant to
22 subsection (f) that the employee, under section 235-

S.B. NO. 1470

1 93, is entitled to make a joint return, that the
2 employee and the employee's spouse will so elect."

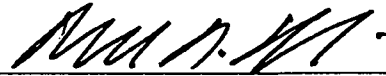
3 SECTION 2. Statutory material to be repealed is bracketed
4 and stricken. New statutory material is underscored.

5 SECTION 3. This Act, upon its approval, shall apply to
6 taxable years beginning after December 31, 2024.

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INTRODUCED BY:

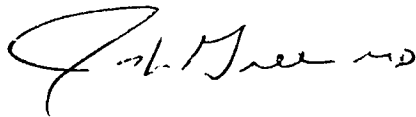


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BY REQUEST

S.B. NO. 1470

APPROVED this 23rd day of April, 2025

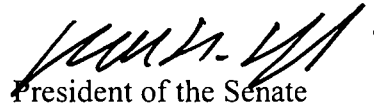
A handwritten signature in black ink, appearing to read "Josh Green", is written above the title of the Governor.

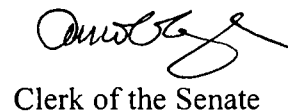
GOVERNOR OF THE STATE OF HAWAII

THE SENATE OF THE STATE OF HAWAI'I

Date: February 19, 2025
Honolulu, Hawai'i 96813

We hereby certify that the foregoing Bill this day passed Third Reading in the Senate of the Thirty-Third Legislature of the State of Hawai'i, Regular Session of 2025.


President of the Senate

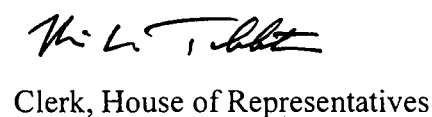

Clerk of the Senate

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

Date: APR 08 2025
Honolulu, Hawai'i 96813

We hereby certify that the foregoing Bill this day passed Third Reading in the House of Representatives of the Thirty-Third Legislature of the State of Hawai'i, Regular Session of 2025.


Speaker, House of Representatives


Clerk, House of Representatives