

ACT 179

A Bill for an Act Relating to Consumption Tax Returns and Amending Section 119-9, Revised Laws of Hawaii 1955, as Amended.

Be it Enacted by the Legislature of the State of Hawaii:

SECTION 1. Section 119-9 of the Revised Laws of Hawaii 1955, as amended, is hereby further amended to read as follows:

“On or before the last day of each calendar month, any taxpayer who has become liable to the payment of a tax under this chapter during the preceding calendar month in respect of any property or the use or consumption thereof, shall file a return with the assessor of the taxation division in which such property was held when such tax first became payable, or with the director at Honolulu, setting forth a description of the property and the character and quantity thereof in sufficient detail as the director by regulation shall require, and the value thereof. Such return shall be accompanied by a remittance in full of the tax, computed at the rate specified in section 119-4 upon the value so returned. Any tax remaining unpaid after the last day of the month following the end of the calendar month during which the same first became payable, shall become delinquent; provided, that a receipt from a seller required or authorized to collect the tax, given to a taxpayer in accordance with the provisions of section 119-11, shall be sufficient to relieve such taxpayer from further liability for the tax to which such receipt may refer, or for the return thereof.

“Notwithstanding the foregoing, a taxpayer may be eligible to file his return required under the provisions of this section and make payments thereon on a quarterly basis during the calendar year, such return and payment to be made on or before the last day of the calendar month after the close of each quarter, to wit, on or before April 30, July 31, October 31, and January 31, if he possesses a valid and current permit to file his general excise tax return and to make payments thereon on a quarterly basis issued by the director pursuant to the provisions of section 117-25. A taxpayer may also be eligible to make monthly payments based on his estimated quarterly liability with a reconciliation return at the end of each quarter during the calendar year, as heretofore provided, if he possesses a valid and current permit to file quarterly reconciliation return and to make

monthly payments, issued by the director pursuant to the provisions of Section 117-25.

“On or before April 20 in each year any taxpayer who has become liable to the payment of tax both under this chapter and also under chapter 117, during the preceding tax year (if the taxpayer has established a tax year other than the calendar year for general excise tax purposes, pursuant to section 117-12) shall file a return summarizing his tax liability under this chapter for such year, in such form as the director shall prescribe, and shall file it with his annual return of general excise taxes.

“The director may adopt and promulgate rules and regulations to carry out the purposes of this section.”

SECTION 2. This Act shall take effect upon its approval.

(Approved June 24, 1965.) **H.B. 716.**