

ACT 271

S. B. 868.

A Bill for an Act Relating to Taxation to Use Post Office Cancellation Dates as the Dates of Satisfaction of all Required Remittances and Documents.

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

SECTION 1. Chapter 115 of the Revised Laws of Hawaii 1955, as amended, is hereby amended by adding thereto new sections to be designated and to read as follows:

“Section 115-..... Timely mailing treated as timely filing and paying.

(A) **General rule**—Any report, claim, tax return, statement or other document required or authorized to be filed with or any payment made to the State which is:

(1) Transmitted through the United States mail, shall be deemed filed and received by the State on the date shown by the post office cancellation mark stamped upon the envelope or other appropriate wrapper containing it;

(2) Mailed but not received by the State or where received and the cancellation mark is illegible, erroneous, or omitted, shall be deemed filed and received on the date it was mailed if the sender establishes by competent evidence that the report, claim, tax return, statement, remittance, or other document was deposited in the United States mail on or before the date due for filing; and in cases of such nonreceipt of a report, tax return, statement, remittance, or other document required by law to be filed, the sender files with the State a duplicate within 30 days after written notification is given to the sender by the State of its nonreceipt of such report, tax return, statement, remittance, or other document.

(B) **Registered mail, certified mail, certificate of mailing**—If any report, claim, tax return, statement, remittance, or other document is sent by United States registered mail, certified mail or certificate of mailing, a record authenticated by the United States Post Office of such registration, certification or certificate shall be considered competent evidence that the report, claim, tax return, statement, remittance or other document was delivered to the state officer or state agency to which addressed, and the date of registration, certification or certificate shall be deemed the postmarked date.”

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

(Approved June 7, 1967.)