

## ACT 256

H.B. NO. 263

A Bill for an Act Relating to Retention of State Tax Refunds.

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

SECTION 1. Section 231-51, Hawaii Revised Statutes, is amended to read as follows:

“[ [ ]§231-51[ ] ] **Purpose.** The purpose of sections 231-52 to 231-59 is to permit the retention of state income tax refunds [for] of those persons owing a debt to the State[.] or who are delinquent in the payment of child support.”

SECTION 2. Section 231-52, Hawaii Revised Statutes, is amended to read as follows:

“[ [ ]§231-52[ ] ] **Definitions.** As used in sections 231-51 to 231-59, unless the context otherwise requires:

(1) “Claimant agency” includes any state agency, board, commission, department, institution, or other state organization, or any subdivision thereof. In the case of delinquent child support, “claimant agency” means the department of social services and housing or an agency under cooperative agreement with the department, whenever the department is required by law to enforce a support order on behalf of an individual.

(2) “Debt” includes [any]:

(1) Any delinquency in periodic court-ordered payments for child support in an amount exceeding the sum of payments which would become due over a one-month period; and

(2) Any liquidated sum exceeding \$25 which is due and owing any claimant agency, regardless of whether there is an outstanding judgment for that sum, and whether the sum has accrued through contract, subrogation, tort, operation of law, or judicial or administrative judgment or order.

(3) “Debtor” includes any person owing a debt to any claimant agency[.], or who is delinquent in payment of court-ordered child support payments.

(4) “Refund” includes any state income tax refund which is or will be due any debtor, or any other sums due to a debtor from the State.”

SECTION 3. Statutory material to be repealed is bracketed. New statutory material is underscored.

SECTION 4. This Act, upon its approval, shall apply to taxable years beginning after December 31, 1984.

(Approved June 5, 1985.)