

A Bill for an Act Relating to Disaster Relief.

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

SECTION 1. Section 231-15.6, Hawaii Revised Statutes, is amended to read as follows:

“§231-15.6 Returns of corporations or partnerships. The returns, statements, or answers required by chapter [234,] 235, 236D, 237, 237D, 238 to 243, 244D, 245, 247, or 251, in the case of a corporation, shall be made by any officer of the corporation, or in the case of a partnership, by any one of the partners.”

SECTION 2. Section 231-15.7, Hawaii Revised Statutes, is amended to read as follows:

“§231-15.7 Returns by fiduciaries. The returns, statements, or answers required by chapter [234,] 235, 236D, 237, 237D, 238 to 243, 244D, 245, 247, or 251, shall be made by the personal representative, trustee, guardian, or other fiduciary in such capacity in any taxation district in which returns are required.”

SECTION 3. Chapter 234, Hawaii Revised Statutes, is repealed.

SECTION 4. Statutory material to be repealed is bracketed.

SECTION 5. This Act shall take effect upon its approval; provided any active or filed claims as of the effective date of this Act shall not be affected by the repeal of chapter 234.

(Approved April 15, 1994.)