

ACT 131

H.B. NO. 3563

A Bill for an Act Relating to Fees Imposed by the Department of Taxation.

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

SECTION 1. Section 231-25.5, Hawaii Revised Statutes, is amended to read as follows:

“§231-25.5¹ Cost recovery fees for the administration of taxes. (a) The department may charge and add a fee to any amount due in accordance with the department’s duties and powers under section 231-3 for [any]:

- (1) Any cost or expense incurred by the department as a result of any action taken to enforce the collection of taxes administered under title 14, including levy, seizure, foreclosure, and other similar acts, after the department has mailed written notice demanding payment and advising that continued failure to pay the amount due may result in collection action, including the imposition of fees pursuant to this section. Any such fee charged against the taxpayer for costs, fees, and other charges, may include attorneys’ fees, collection agency fees, court filing fees, recording fees, and similar fees, incurred by the department in connection with the collection action[.];
- (2) Department-sponsored seminars or workshops, including educational materials in various media formats;
- (3) Research and reference materials published on magnetic media, CD-ROM, or other machine-readable form; and
- (4) The re-issuance of refund checks to taxpayers; provided that no fee shall be charged if the amount of the refund check is less than the fee.

(b) The director may waive any fee imposed by the department under title 14 in cases of hardship as determined by the director.

~~[(b)]~~ (c) Interest shall not accrue with respect to any fee charged under this section.

~~[(c)]~~ (d) Notwithstanding any other provisions provided under title 14, whenever a taxpayer makes a partial payment of a particular delinquent amount, the amount received by the department shall first be credited to the fees provided by this section, in the order that the fees were charged.

~~[(d)]~~ (e) The department shall prescribe the procedures relating to the charging of fees, the waiver of fees, the documents and services for which fees may be charged, and the amount of the fees, increasing or decreasing the fees as necessary, pursuant to rules adopted under chapter 91.”

SECTION 2. Statutory material to be repealed is bracketed. New statutory material is underscored.

SECTION 3. This Act shall take effect upon its approval.

(Approved June 12, 1996.)

Note

1. So in original.