

ACT 133

H.B. NO. 3567

A Bill for an Act Relating to the Rounding of Tax Return Item Entries.

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

SECTION 1. Section 231-9, Hawaii Revised Statutes, is amended to read as follows:

**“§231-9 Tax collection; general duties, powers of director[.]; dollar rounding.** (a) The director of taxation shall collect all taxes according to the assessments. The director of taxation shall duly and accurately account to the director of finance for the collection and the amount of taxes according to such assessments and shall be liable and responsible for the full amount of the taxes assessed, unless the director of taxation shall under oath account for the noncollection of the same to the full satisfaction of the director of finance, or shall be released from accountability as provided in section 231-32. The director of taxation shall, from time to time, pay over to the director of finance all taxes collected, at such times as the director of finance shall direct. The county attorney of each county shall, under the supervision and direction of the attorney general, assist the director of taxation in the collection of all taxes.

**(b) The director of taxation may require the rounding of tax return items (upward and downward) to the nearest whole dollar amount; provided that amounts of 50 cents shall be rounded upward.”**

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 Statutory material to be repealed is bracketed.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.)