

ACT 54

S.B. NO. 2929

A Bill for an Act Relating to the Enforcement of Criminal Provisions under Title 14 Administered by the Department of Taxation.

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

SECTION 1. Sections¹ 231-1, Hawaii Revised Statutes, is amended by adding a new definition to be appropriately inserted and to read as follows:

““Person” as used in sections 231-34, 231-35, and 231-36 includes an officer or employee of a corporation, a partner or employee of a partnership, a trustee of a trust, a fiduciary of an estate, or a member, employee, or principal of any other entity, who as such officer, employee, partner, trustee fiduciary, member, or principal is under a duty to perform and is principally responsible for performing the act in respect of which the violation occurs.”

SECTION 2. Section 231-35, Hawaii Revised Statutes, is amended to read as follows:

“§231-35 Wilful failure to file return [or], supply information[.], or secure a license. Any person required to make a return, make a report, keep any records, [or] supply any information, or secure a license required under title 14, who wilfully fails to make the return, make the report, keep the records, [or] supply the information, or secure the license, at the time or times required by law, shall in addition to other penalties provided by law, [shall] be guilty of a misdemeanor and upon conviction thereof, shall be fined not more than \$25,000 or imprisoned not more than one year, or both; provided that a corporation shall be fined not more than \$100,000.”

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 Statutory material to be repealed is bracketed.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

SECTION 4. This Act shall take effect upon its approval.

(Approved April 24, 1996.)

Note

1. So in original.