

ACT 170

H.B. NO. 2354

A Bill for an Act Relating to the Income Check-Off.

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

SECTION 1. The legislature finds that the demand of Hawaii state public library system patrons for library books and materials, including electronic resources, is increasing every year. Since the initial adoption of the libraries special fund income tax check-off in 2003, the collection of the Hawaii state public library system has transitioned from a paper-based collection to one that includes library materials in a variety of different and new formats to keep up with advances in technology and in response to the requests of library patrons statewide.

The purpose of this Act is to provide an opportunity for the public to increase their support of the Hawaii state public library system by making a contribution to the libraries special fund, which is used to purchase additional library materials for the Hawaii state public library system collection.

SECTION 2. Section 235-102.5, Hawaii Revised Statutes, is amended by amending subsection (c) to read as follows:

“(c) Notwithstanding any law to the contrary, any individual whose state income tax refund for any taxable year is [~~\$2~~] \$5 or more may designate [~~\$2~~] \$5 of the refund to be paid over to the libraries special fund established by section 312-3.6, when submitting a state income tax return to the department. In the case of

a joint return of a [~~husband and wife~~] married couple having a state income tax refund of [~~\$4~~] \$10 or more, each spouse may designate that [~~\$2~~] \$5 be deposited into the special fund. The director of taxation shall revise the individual state income tax form to allow the designation of contributions to the fund on the face of the tax return and immediately above the signature lines. If no designation was made on the original tax return when filed, a designation may be made by the individual on an amended return filed within twenty months and ten days after the due date for the original return for [~~such~~] that taxable year. A designation once made, whether by an original or amended return, may not be revoked.”

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 Statutory material to be repealed is bracketed and stricken.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

SECTION 4. This Act shall take effect on July 1, 2018, and shall be applicable to taxable years beginning after December 31, 2017.

(Approved July 10, 2018.)