DEPARTMENT OF TAXATION

Amendments to Chapter 18-237
Hawaii Administrative Rules

Effective: February 3, 2019

SUMMARY

1. New §18-237-34-13 is added
§18-237-34-13 Persons with a material interest in a tax return. Persons with a material interest in a tax return or return information of a taxpayer include persons whose tax liability is based on the gross income, deductions, exemptions, or tax liability reported by the taxpayer, including but not limited to persons who make sales at wholesale under section 237-4, HRS, claim the subcontractor's deduction under section 237-13(3), HRS, and divide gross income under section 237-18, HRS; provided that the department will only disclose return information of a taxpayer if the person with a material interest is under audit or examination by the department and the department determines that the return information is directly relevant to the tax liability of the person under audit or examination. If a disclosure is made pursuant to this section, the department shall maintain the confidentiality of information that is not directly relevant by taking appropriate action, including redacting confidential information. [Eff 02/03/2019] (Auth: HRS §§231-3(9), 237-8) (Imp: HRS §237-34)
DEPARTMENT OF TAXATION

Chapter 18-237, Hawaii Administrative Rules, on the Summary Page, was adopted following public hearing held on October 19, 2018 after public notice was given in the Honolulu Star Advertiser, the Garden Isle, the Maui News, West Hawaii Today, and the Hawaii Tribune-Herald on September 12, 2018.

These amendments to chapter 18-237 shall take effect ten days after filing with the Office of the Lieutenant Governor.

/s/ Linda Chu Takayama
LINDA CHU TAKAYAMA
Director of Taxation

APPROVED:

/s/ David Y. Ige
DAVID Y. IGE
Governor
State of Hawaii

Dated: 01/23/2019

APPROVED AS TO FORM:

/s/ Gary S. Suganuma
Deputy Attorney General

Filed: 01/24/2019