

# TAX FOUNDATION O F H A W A I I

126 Queen Street, Suite 304, Honolulu, Hawaii 96813, Telephone 536-4587, [www.tfhawaii.org](http://www.tfhawaii.org)

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September 11, 2017

Rules Office  
Hawaii Department of Taxation  
830 Punchbowl Street, Room 221  
Honolulu, HI 96813

Re: **Comments on Proposed Rules Relating to Electronic Funds Transfer**

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Ladies and Gentlemen:

The amendments made by the proposed rules merely allow annual returns to be filed as well as periodic returns.

When the original section 18-231-9.9-03 was adopted, there was some concern about the sufficiency of an electronic signature to make the perjury provisions of chapter 231 applicable. That is why the Department at the time allowed e-filing of periodic but not annual reconciliation returns. With advances in technology and the passage of the Uniform Electronic Transactions Act (HRS chapter 489E) in 2000, there is less of a concern. Section 489E-7(d), HRS, states that an electronic signature is acceptable where a law requires a signature. Thus, these rule amendments are appropriate.

Thank you for the opportunity to submit comments.

Very truly yours,



Thomas Yamachika  
President

TECHNICAL SECTION

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DEPT OF TAXATION