

DEPARTMENT OF TAXATION

Amendments to Chapter 18-231,
Hawaii Administrative Rules

_____, 2018

1. Chapter 18-231, Hawaii Administrative Rules, is amended by adding a new section to read as follows:

"18-231-1-01 "Last known address", defined. (a) As used in title 14, HRS, and this title, "last known address", "last known place of residence", "last known residence", or "address of the person last known" means the address most recently provided by the taxpayer on:

- (1) the taxpayer's business application;
- (2) the taxpayer's filed and properly processed state tax return; or
- (3) a form prescribed by the department allowing for notification of change of address.

(b) If the address provided by the taxpayer pursuant to subsection (a) is invalid, the department may, but is not required to, use an address of the taxpayer obtained from any government agency or from public record. [Eff _____] (Auth: HRS §231-3(9)) (Imp: HRS §§231-9.8, 231-15.8, 231-17, 231-24, 231-33, 231-63, 232-7, 235-108, 235-114, 237-36, 243-14)

2. New material is underscored.

3. These amendments to chapter 18-231, Hawaii Administrative Rules, are provided in Ramseyer format for reference only.