DEPARTMENT OF TAXATION

Amendments to Chapter 18-231, Hawaii Administrative Rules

Effective: February 3, 2019

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 that appears on the taxpayer's most recently filed and properly processed tax return, unless the department is subsequently given clear and concise notification of a different address.

(b) For purposes of this section, "clear and concise notification of a different address" shall mean an address provided by the taxpayer on the taxpayer's business application or a form prescribed by the department allowing for notification of change of address. Any other form of notification shall not be clear and concise for purposes of this section.

(c) If the address provided by the taxpayer pursuant to subsections (a) or (b) 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 02/03/2019] (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, shall take effect ten days after filing with the Office of the Lieutenant Governor.
I certify that the foregoing are copies of the rules, drafted in Ramseyer format pursuant to the requirements of section 91-4.1, Hawaii Revised Statutes, and filed with the Office of the Lieutenant Governor.

/s/ Linda Chu Takayama /s/_______
Director
Department of Taxation

APPROVED AS TO FORM:

/s/ Cynthia M. Johiro /s/_______
Deputy Attorney General