DEPARTMENT OF TAXATION

Amendments to Chapter 18-231, Hawaii Administrative Rules

Effective: February 3, 2019

SUMMARY

1. New §18-231-1-01 is added
"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 subsection (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)
Chapter 18-231, 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 18-231 shall take effect ten days after filing with the Office of the Lieutenant Governor.

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

APPROVED:

/s/ David Y. Ige /s/  
DAVID Y. IGE  
Governor  
State of Hawaii  
Dated: 01/23/2019

APPROVED AS TO FORM:

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

Filed: 01/24/2019