

DEPARTMENT OF TAXATION

Amendments to Chapter 18-231
Hawaii Administrative Rules

March 29, 2018

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

"§18-231-3-14.26 Registration of representatives.

The department may require all persons who represent a taxpayer in any capacity before the department to register in the manner prescribed by the department."
[Eff 3/17/2018] (Auth: HRS §§231-3(9)) (Imp: HRS §§231-3(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, which were adopted on October 9, 1981, and filed with the Office of the Lieutenant Governor.

/s/Maria E. Zielinski/s/
Director
Department of Taxation

APPROVED AS TO FORM:

/s/Gary Suganuma/s/
Deputy Attorney General