

DEPARTMENT OF TAXATION

Amendments to Chapter 18-231
Hawaii Administrative Rules

_____, 2017

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 _____] (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.