

DEPARTMENT OF TAXATION

Amendments to Chapter 18-231,  
Hawaii Administrative Rules

March 29, 2018

SUMMARY

1. New §18-231-3-14.26 is added.

**§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))

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Chapter 18-231, Hawaii Administrative Rules, on the Summary Page dated March 29, 2018, was adopted on October 17, 2017, following public hearing held on October 17, 2017 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 7, 2017.

These amendments to chapter 18-231 shall take effect ten days after filing with the Office of the Lieutenant Governor.

/s/Maria E. Zielinski/s/  
MARIA E. ZIELINSKI  
Director of Taxation

APPROVED:

/s/David Y. Ige/s/  
DAVID Y. IGE  
Governor  
State of Hawaii

Dated: 03-07-2018

APPROVED AS TO FORM:

/s/Gary Sukanuma/s/  
Deputy Attorney General