

Proposed Hawaii Administrative Rules  
Hearing Date: October 17, 2017

DEPARTMENT OF TAXATION

Amendments to Chapter 18-231,  
Hawaii Administrative Rules

\_\_\_\_\_, 2017

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 \_\_\_\_\_ ] (Auth: HRS §§231-3(9)) (Imp: HRS §§231-3(14))