

## TEMPORARY ADMINISTRATIVE RULES

THESE ADMINISTRATIVE RULES ARE TEMPORARY RULES ISSUED PURSUANT TO SECTION 231-10.7, HAWAII REVISED STATUTES.

AS TEMPORARY RULES, THESE ADMINISTRATIVE RULES BECOME EFFECTIVE SEVEN DAYS AFTER PUBLIC NOTICE IS ISSUED. THESE TEMPORARY ADMINISTRATIVE RULES TAKE EFFECT ON  
March 15, 2017.

TEMPORARY ADMINISTRATIVE RULES ARE EFFECTIVE FOR EIGHTEEN MONTHS. THESE TEMPORARY ADMINISTRATIVE RULES WILL EXPIRE ON September 15, 2018.

PERMANENT ADMINISTRATIVE RULES, SUBJECT TO THE PROCEDURAL REQUIREMENTS OF CHAPTER 91, HAWAII REVISED STATUTES (THE HAWAII ADMINISTRATIVE PROCEDURES ACT), ARE SIMULTANEOUSLY BEING PROPOSED FOR FORMAL ADOPTION.

---

### DEPARTMENT OF TAXATION

Amendments to Chapter 18-231  
Hawaii Administrative Rules

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 3/15/2017] (Auth: HRS §§231-3(9), 231-10.7) (Imp: HRS §§231-3(14))

2. New material is underscored.

3. These amendments to chapter 18-231, Hawaii Administrative Rules, are temporary rules issued pursuant to section 231-10.7, Hawaii Revised Statutes. As temporary rules, these administrative rules become effective seven days after public notice is issued, and are effective for eighteen months.

4. The foregoing copy of the rules, drafted in the Ramseyer format, is provided for reference only.