

## 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.

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### DEPARTMENT OF TAXATION

Amendments to Chapter 18-231,  
Hawaii Administrative Rules

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

DEPARTMENT OF TAXATION

These temporary rules relating to Chapter 18-231, Hawaii Administrative Rules, were submitted to the Governor for approval on September 8, 2016. As is required by section 231-10.7, Hawaii Revised Statutes, these temporary administrative rules are also being proposed for formal adoption pursuant to Chapter 91, Hawaii Revised Statutes.

Public notice was given statewide in the Honolulu Star Advertiser, the Garden Island, the Maui News, West Hawaii Today, and the Hawaii Tribune Herald newspaper on March 8, 2017.

The temporary adoption of chapter 18-231, Hawaii Administrative Rules, as amended, shall take effect seven days after public notice is issued. Pursuant to section 231-10.7, Hawaii Revised Statutes, these rules shall be effective for eighteen months from their effective date.

/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: 10/17/2016