

DEPARTMENT OF TAXATION  
NOTICE OF PUBLIC HEARING

TIME: Tuesday, October 17, 2017, 9:20 a.m.

PLACE: Princess Ruth Keelikolani Building  
Room 314  
830 Punchbowl Street  
Honolulu, Hawaii 96813

RE: Proposed rules relating to county surcharge

Pursuant to chapter 91, Hawaii Revised Statutes, the Director of Taxation of the State of Hawaii will hold a public hearing at the above-referenced time and place to allow the public to comment on the proposed adoption of rules relating to the county surcharge.

The proposed rules amend chapter 237, Hawaii Administrative Rules (HAR), by amending the rules for allocating the county surcharge among taxation districts. Specifically, the proposed rules simplify the allocation rules by eliminating the requirement that taxpayer's determine whether they have substantial nexus with a particular taxation district. The proposed rules also clarify how to allocate gross income received for services.

All interested parties are invited to attend and present their views orally or in writing. Written statements may be submitted to the Rules Office at the Department of Taxation before or at the public hearing.

The proposed rules are available online at [tax.hawaii.gov](http://tax.hawaii.gov) and [Itgov.hawaii.gov](http://Itgov.hawaii.gov), or by mail at no cost to any person who requests them. A copy of the proposed rules may also be picked up between 7:45 a.m. and 4:30 p.m., Monday through Friday, from the Rules Office at the Department of Taxation, Room 219, Princess Ruth Keelikolani Building, 830 Punchbowl Street, Honolulu, Hawaii and at the District Tax Offices located at 3060 Eiwa Street, #105, Lihue, Kauai; 54 S High Street, #208, Wailuku, Maui; and 75 Aupuni Street, #101, Hilo, Hawaii.

For more information, or to request special accommodations, call the Department of Taxation, Rules Office at 587-1530. Special accommodations (i.e., sign language interpreter, large print, or taped materials) must be requested by September 26, 2017, three weeks in advance of the public hearing.

DATED: September 7, 2017