

DEPARTMENT OF TAXATION
NOTICE OF PUBLIC HEARING

TIME: Friday, October 19, 2018, 9:10 a.m.

PLACE: Princess Ruth Keelikolani Building
Room 310
830 Punchbowl Street
Honolulu, Hawaii 96813

RE: Proposed rules relating to disclosure of return information to persons with a material interest in a tax return

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 disclosure of return information to persons with a material interest in a tax return.

The proposed rules amend chapter 237, Hawaii Administrative Rules (HAR), by adding a new section 18-237-34-13 which defines the term "persons with a material interest in a tax return" to include persons whose tax liability is based on the gross income, deductions, exemptions, or tax liability reported by the taxpayer such as in situations involving claims for the wholesale tax rate, the subcontractor deduction or income-splitting provisions.

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 and ltgov.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. Please make any requests for special accommodations (i.e., sign language interpreter, large print, or taped materials) by October 12, 2018, five business days in advance of the public hearing.

DATED: September 12, 2018