

DEPARTMENT OF TAXATION

Amendments to Chapter 18-231,  
Hawaii Administrative Rules

March 29, 2018

1. Section 18-231-3-14.17, Hawaii Administrative Rules, is amended by amending subsections (d) and (e) to read as follows:

"(d) Before the director may revoke a license because of abandonment, the director shall[+]

~~—(1) Mail a notice of intention to revoke the license to the licensee at its last known address appearing in the records of the department (unless the department has been notified by the U.S. Postal Service that the address is invalid and there is no forwarding address for the taxpayer), and then~~

~~—(2) Give notice of intention to revoke the license by publishing the notice once in each of two successive weeks (two publications) in a newspaper of general circulation published in the State.] give notice of intention to revoke the license by publishing the notice for a period of at least forty-five days on the department of taxation's website.~~

(e) If a person whose license is revoked:

(1) Disputes that the license has been abandoned, or

(2) Claims that the department may not revoke the license because of a reason stated in section 237-9(c), [~~237D-4(e)~~], 237D-4(g), or 251-3(c), HRS, or for any other valid reason,

the licensee shall petition the director in writing setting forth reasons why revocation should not occur, no later than ninety days after the [~~second~~]

publication of the notice described in subsection  
[~~(d)(2)~~] (d)." [Eff 6/18/94; am 3/17/2018] (Auth: HRS  
§§231-3(9), 237-9(b), 237D-4(e), 251-3(b)) (Imp: HRS  
§§231-3(14), 237-9, 237D-4, 251-3)

2. Material to be repealed is bracketed and  
stricken. New material is underscored.

3. These amendments to chapter 18-231, Hawaii  
Administrative Rules, shall take effect ten days after  
filing with the Office of the Lieutenant Governor.

I certify that the foregoing are copies of the  
rules, drafted in Ramseyer format pursuant to the  
requirements of section 91-4.1, Hawaii Revised  
Statutes, which were adopted on October 9, 1981, and  
filed with the Office of the Lieutenant Governor.

/s/Maria E. Zielinski/s/  
Director  
Department of Taxation

APPROVED AS TO FORM:

/s/Gary Suganuma/s/  
Deputy Attorney General