

DEPARTMENT OF TAXATION

Amendments to Chapter 18-231,  
Hawaii Administrative Rules

March 29, 2018

SUMMARY

1. §18-231-3-14.17 is amended.

**§18-231-3-14.17 Revocation of licenses because of abandonment. \*\*\***

(d) Before the director may revoke a license because of abandonment, the director shall 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(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 publication of the notice described in subsection (d).

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[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)

DEPARTMENT OF TAXATION

Chapter 18-231, Hawaii Administrative Rules, on the Summary Page dated March 29, 2018, was adopted on October 17, 2017, following public hearing held on October 17, 2017 after public notice was given in the Honolulu Star Advertiser, the Garden Isle, the Maui News, West Hawaii Today, and the Hawaii Tribune-Herald on September 7, 2017.

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

/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: 03-07-2018

APPROVED AS TO FORM:

/s/Gary Sukanuma/s/  
Deputy Attorney General