

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 April 4, 2016.

TEMPORARY ADMINISTRATIVE RULES ARE EFFECTIVE FOR EIGHTEEN MONTHS. THESE TEMPORARY ADMINISTRATIVE RULES WILL EXPIRE ON October 4, 2017.

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.

DEPARTMENT OF TAXATION

Amendments to Chapter 18-237
Hawaii Administrative Rules

SUMMARY

1. New §18-237-34-13 is added.

§18-237-34-13 Persons with a material interest in a tax return. Persons with a material interest in a tax return or return information of a taxpayer include persons whose tax liability is based on the gross income, deductions, exemptions, or tax liability reported by the taxpayer, including but not limited to persons who make sales at wholesale under section 237-4, HRS, claim the subcontractor's deduction under section 237-13(3), HRS, or divide gross income under section 237-18, HRS. [Eff 4/4/16] (Auth: HRS §§231-10.7, 237-8) (Imp: HRS §237-34)

DEPARTMENT OF TAXATION

These temporary rules relating to Chapter 18-237, Hawaii Administrative Rules, were submitted to the Governor for approval on January 28, 2016. As is required by section 231-10.7, Hawaii Revised Statutes, these temporary administrative rules are also being submitted as formal administrative rules 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 28, 2016.

The temporary adoption of chapter 18-237, 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: March 8, 2016