

## 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 May 30, 2017.

TEMPORARY ADMINISTRATIVE RULES ARE EFFECTIVE FOR EIGHTEEN MONTHS. THESE TEMPORARY ADMINISTRATIVE RULES WILL EXPIRE ON November 30, 2018.

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.

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### DEPARTMENT OF TAXATION

Amendments to Chapter 18-231,  
Hawaii Administrative Rules

1. Chapter 18-231, Hawaii Administrative Rules, is amended by adding a new section to read as follows:

"18-231-1-01 "Last known address", defined. As used in title 14, HRS, and this title, "last known address", "last known place of residence", "last known residence", or "address of the person last known" means the address most recently provided by the taxpayer on:

- (1) the taxpayer's business application;
- (2) the taxpayer's filed and properly processed state tax return; or
- (3) a form prescribed by the department allowing for notification of change of address."

[Eff 5/30/2017] (Auth: HRS §§231-10.7) (Imp:  
HRS §§231-9.8, 231-15.8, 231-17, 231-24,  
231-33, 231-63, 232-7, 235-108, 235-114,  
237-36, 243-14)

2. New material is underscored.

3. These amendments to chapter 18-231, Hawaii 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, and are effective for eighteen months.

4. The foregoing copy of the rules, drafted in the Ramseyer format, is provided for reference only.