

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.

DEPARTMENT OF TAXATION

Amendments to Chapter 18-231,
Hawaii Administrative Rules

SUMMARY

1. New §18-231-1-01 is added.

§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)

DEPARTMENT OF TAXATION

These temporary rules relating to Chapter 18-231, Hawaii Administrative Rules, were submitted to the Governor for approval on December 21, 2016. As is required by section 231-10.7, Hawaii Revised Statutes, these temporary administrative rules are also being proposed for formal adoption 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 May 23, 2017.

The temporary adoption of chapter 18-231, 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/ Damien A. Elefante /s/
For MARIA E. ZIELINSKI
Director of Taxation

APPROVED:

/s/ David Y. Ige /s/
DAVID Y. IGE
Governor
State of Hawaii

Dated: 5/9/2017