

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 18-231,
Hawaii Administrative Rules

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 4/4/16] (Auth: HRS §§231-3(9), 231-10.7 237-9(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 Material to be repealed is bracketed and stricken.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, 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.