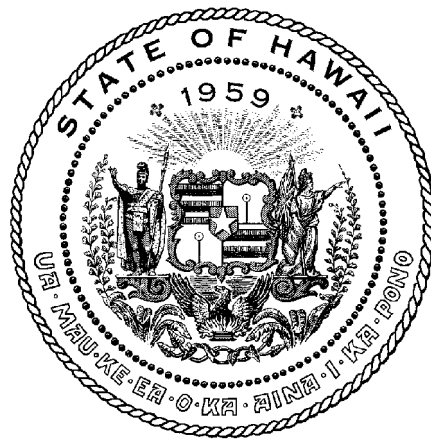


# DIGEST OF TAX MEASURES

Enacted by the State of Hawaii  
Twenty-First Legislature  
Regular Session of 2001



Prepared by the  
State of Hawaii  
Department of Taxation

Issued: July 16, 2001

# Digest of Tax Measures

Enacted by the State of Hawaii  
Twenty-First Legislature - Regular Session of 2001

The following is a digest of bills passed by the 2001 Legislature and enacted into law. No tax measures were vetoed by the governor. The digest includes only those measures which affect Hawaii's tax laws and is provided for your information. It is issued solely as a guide and is not intended to be either authoritative or complete. Copies of the bills enacted by the legislature may be obtained from the Senate and House printshops, respectively. Bills and acts are also accessible via the Internet on the State capitol website at <http://www.capitol.hawaii.gov>, or on the Department of Taxation's website at <http://www.state.hi.us/tax>.

## KEY TO ABBREVIATIONS:

SB	=	Senate bill
SD	=	Senate draft
HB	=	House bill
HD	=	House draft
CD	=	Conference draft
SCR	=	Senate Concurrent Resolution
HCR	=	House Concurrent Resolution
SSCR	=	Senate standing committee report
HSCR	=	House standing committee report
CCR	=	Conference committee report
SECT AFF	=	Section(s) of the Hawaii Revised Statutes affected by the bill's provisions
HRS	=	Hawaii Revised Statutes
HAR	=	Hawaii Administrative Rules
SLH	=	Session Laws of Hawaii



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## ADMINISTRATIVE TAX MEASURES

### **ACT 044**

### **SB 1192**

### **RELATING TO PAYMENT OF TAXES BY ELECTRONIC FUNDS TRANSFER.**

SSCR 0651; HSCR 1258

SECT AFF: 231-9.9

Repeals the 2% penalty provision for taxpayers who elect to participate in the electronic funds transfer (EFT) program and fail to remit their taxes by an approved EFT method on or before the date the taxes are due.

*Effective: April 26, 2001.*

### **ACT 045**

### **SB 1195, SD1**

### **RELATING TO TAXPAYER COMMUNICATION CONFIDENTIALITY PRIVILEGES.**

SSCR 0205; SSCR 0720; HSCR 0972; HSCR 1357

SECT AFF: 231-\_\_\_ (1 section), 235-2.45

Extends confidentiality privileges for certain taxpayer communications under Internal Revenue Code (IRC) section 7525 to all taxes administered by the Department of Taxation (DOTAX) under Title 14, Hawaii Revised Statutes.

*Effective: April 26, 2001; applies to taxable years beginning after December 31, 2000.*

### **ACT 113**

### **HB 0715**

### **RELATING TO THE INTEGRATED TAX INFORMATION MANAGEMENT SYSTEMS ACQUISITION BY THE DEPARTMENT OF TAXATION.**

HSCR 0680; SSCR 1724

Ensures that needed resources are available to assist DOTAX in its efforts to meet the obligations of the integrated tax information management systems performance-based contract.

*Effective: July 1, 2001.*

**ACT 206**

**HB 0407, HD1, SD1, CD1**

**RELATING TO THE GENERAL EXCISE TAX.**

HSCR 0692; SSCR 1111; SSCR 1558; CCR 155

Requires DOTAX to continue working with the U.S. government, local businesses, and the labor community to develop a system to enforce the collection of general excise taxes (GET) from U.S. mainland contractors working in Hawaii on federal projects. Requests federal assistance. Authorizes DOTAX to contract with entities for the collection of GET. Requires report to the legislature on any proposed legislation.

*Effective: June 2, 2001.*

**ACT 270**

**SB 0992, SD2, HD2, CD1**

**RELATING TO TOBACCO.**

SSCR 0439; SSCR 0729; HSCR 0944; HSCR 1394; CCR 141

SECT AFF: 28-\_\_\_\_ (2 sections), 36-27, 36-30, 245-\_\_\_\_ (1 section), 245-1, 245-15, 245-22, 245-26, 245-39, 245-41, 328L-2, 486P-2, 486P-3, ACT 142 (SLH 1998)

- C Establishes the Cigarette Tax Stamp Enforcement Special Fund, Tobacco Enforcement Special Fund, and Cigarette Tax Stamp Administrative Special Fund;
- C Prohibits the resale of cigarettes purchased at sales outlets operated under the regulations of the U.S. Armed Services;
- C Creates a presumption that all cigarettes are subject to the cigarette tax;
- C Allows licensees to purchase cigarette tax stamps at a discount of .4% of the denominated value of each stamp purchased (*Effective: September 1, 2001*);
- C Authorizes DOTAX to increase or decrease the .4% discount by rule under chapter 91, HRS; and
- C Appropriates general funds to pay for monitoring, administration, and enforcement of the cigarette tax stamp law.

*Effective: June 22, 2001; with provisos.*

## GENERAL EXCISE / USE TAX MEASURES

### **ACT 125**

#### **SB 1193, SD1, HD1, CD1**

#### **RELATING TO GENERAL EXCISE TAX ON NONPROFIT ORGANIZATIONS.**

SSCR 0852; HSCR 1248; CCR 001

SECT AFF: 237-23

Simplifies the application process for certain nonprofit organizations seeking exemption from the payment of GET and reduces the filing burden for these organizations by:

- C Replacing the application process with minimal registration requirements for certain organizations that have received or applied for federal tax exempt status with the Internal Revenue Service (IRS) such as a charity, civic league, business league, or fraternal beneficiary society;
- C Specifying that a subordinate person covered by a group exemption letter issued by the IRS for income tax purposes will not have to separately apply for its own GET exemption letter if DOTAX has issued a GET exemption letter to the subordinate person's parent or supervisory person; and
- C Repealing the two-month limitation period in HRS section 237-23(d) for registering and filing an application for exemption and allowing DOTAX to grant an extension for good cause.

*Effective: July 1, 2001.*

### **ACT 164**

#### **SB 1264, SD2, HD2**

#### **RELATING TO AQUACULTURE.**

SSCR 0319; SSCR 0853; HSCR 1086; HSCR 1403

SECT AFF: 237-4

Clarifies that the sale of seedstock (for producing agricultural and aquacultural products) to a licensed producer or cooperative association, as well as the sale of aquacultural products in general, be treated as a wholesale sale under the GET.

*Effective: July 1, 2001.*



**ACT 210**

**HB 1685, HD1, SD1, CD1**

**RELATING TO TAXATION.**

HSCR 0299; HSCR 0772; SSCR 1155; SSCR 1559; CCR 070

SECT AFF: 237-24.3, 238-1

Excludes from the GET amounts received for the rental or leasing of aircraft or aircraft engines used by the renter or lessee for interstate air transportation and exempts from the use tax, the importation and use of aircraft or aircraft engines by a renter or lessee for interstate air transportation.

*Effective: July 1, 2001.*

**ACT 221**

**HB 0175, HD2, SD2, CD1**

**RELATING TO TAXATION.**

HSCR 0528; HSCR 0840; SSCR 1223; SSCR 1521; CCR 107

SECT AFF: 235-\_\_\_ (1 section), 235-2.4, 235-2.45, 235-7.3, 235-9.5, 235-110.9, 235-110.91, 235-111.5, 237-\_\_\_ (2 sections), 237-23.5, 239-\_\_\_ (1 section)

Encourages the continued growth and development of technical businesses by expanding and clarifying prior tax incentives and provides additional tax incentives for technical and non-technical businesses. Among other things:

- C Provides a nonrefundable technology infrastructure renovation income tax credit equal to 4% of the "renovation costs" for each commercial building located in Hawaii. The credit is available for tax years 2001 through 2005.
- C Provides a GET and public service company tax exemption for amounts received by a "public Internet data center" from July 1, 2001 through December 31, 2005.
- C Provides a GET exemption for the sale of net operating losses (NOLs) by a qualified high technology business (QHTB) pursuant to section 235-7.3, HRS. This exemption is effective from January 1, 2001 through December 31, 2005.
- C Provides that IRC section 165 (with respect to losses) shall be operative for income tax purposes and shall apply to losses sustained from the sale of stock issued through stock options or warrants granted by a QHTB. Additionally, IRC section 265 (which disallows expenses and interest relating to tax exempt income) shall be operative for income tax purposes but shall not apply to expenses for royalties and other income derived from patents, copyrights, or trade secrets by an individual or QHTB. Such expenses shall be deductible. Effective beginning tax year 2001.
- C Allows partnership investors the flexibility of allocating the high technology business investment tax credit in section 235-110.9, HRS, and NOLs in section 235-111.5, HRS, among the partners without regard to their proportionate interests in a QHTB partnership. Effective beginning tax year 2001.
- C Clarifies that the performing arts product exclusion in section 235-7.3, HRS, is applicable to the author and assignors, licensors, and licensees. Effective beginning

- tax year 2001.
- C Expands the definition of a QHTB in section 235-7.3, HRS, to include sensor and optic technologies, ocean sciences, astronomy, and non-fossil fuel energy related technology. Effective beginning tax year 2001.
- C Section 235-9.5, HRS, exempts "all" income received from stock options from income tax liability. Act 221 clarifies that this exemption includes dividends from stock, the receipt of the options, the exercise of the options, and income from the sale of the stock received from exercising the stock option. In addition, Act 221 clarifies that this tax incentive is an exclusion from income and extends the exclusion to stock issued by a holding company of a QHTB. Effective beginning tax year 2001.
- C Section 235-110.9, HRS, provided a 10% nonrefundable income tax credit to encourage investments in QHTBs up to a maximum allowed credit of \$500,000 per year per investor. Act 221 increases the credit amount to \$2,000,000 graduated over five years (35% to 10%) from the date of investment. The credit is capped at varying amounts (\$700,000 in the year the investment is made to \$200,000 in the last year). Some of the credit claimed will be recaptured from the investor if the QHTB ceases to qualify as a QHTB during the five-year period. Applies to taxable years 2001 through 2005; provided that a taxpayer may continue to claim the credits if the five-year period to claim the credits commences in taxable years beginning before January 1, 2006.
- C Expands section 235-110.91, HRS, which provides a 20% refundable State research and development tax credit, similar to the federal research and development tax credit (nonrefundable). The State tax credit, under prior law, was based on increases in research expenses from the previous year. Act 221 provides that references to the base amount shall not apply and a credit may be claimed without increasing research expenses. These changes are effective for tax years 2001 through 2005.
- C Clarifies section 235-111.5, HRS, relating to the sale of NOLs by QHTBs by inserting the definition for QHTBs that is in section 235-7.3, HRS. Effective beginning tax year 2001.
- C Section 235-111.5, HRS, required that businesses applying for the sale of NOLs must meet specific income, revenue, and control requirements all of which must be certified by a licensed certified public accountant (CPA). Act 221 repeals the CPA certification requirement. Effective beginning tax year 2001.
- C Section 235-111.5, HRS, provides that a QHTB may sell a NOL for "at least seventy five per cent of the amount of the surrendered tax benefit." Act 221 clarifies that the amount of the "surrendered tax benefit" is the tax liability saved if the net operating loss carryforward could have been used by the QHTB and establishes the tax rate used to compute the "surrendered tax benefit" as the corporate rate in section 235-71, HRS. Effective beginning tax year 2001.
- C Expands the definition of "services" in section 237-23.5, HRS, to exempt from the GET the use of computer software and hardware, information technology services, and database management between related entities. Applicable to gross income or gross proceeds received beginning July 1, 2001.

*Effective: July 1, 2001; with provisos.*

## INCOME TAX MEASURES

### **ACT 036**

#### **SB 0264, SD1**

#### **RELATING TO CERTIFICATION FOR TAX EXEMPTION.**

SSCR 0032; SSCR 0767; HSCR 0942; HSCR 1328

SECT AFF: 235-1

Allows licensed audiologists to certify impairment of deafness for income tax purposes.

*Effective: April 26, 2001; applies to taxable years beginning after December 31, 2001.*

### **ACT 119**

#### **SB 0699, HD1**

#### **RELATING TO TAXATION.**

SSCR 0645; HSCR 1266

Provides a refundable income tax credit of \$1 (multiplied by the number of qualified exemptions the taxpayer is entitled to claim) to each resident individual taxpayer pursuant to Article VII, Section 6, of the Hawaii State Constitution.

*Effective: May 18, 2001.*

### **ACT 199**

#### **SB 0854, SD1, HD1**

#### **RELATING TO TAXATION.**

SSCR 0850; HSCR 1250

SECT AFF: 235-2.3, 235-2.5, 235-7.5, 235-51, 235-61

Conforms Hawaii income tax law to federal IRC provisions. Among other things, Act 199 conforms to the:

- C Increase in the low-income housing tax credit cap, and other modifications to the low-income housing credit (IRC §42(d), (h), (l), (m)(1));
- C Extension and modification of the enhanced charitable deduction for corporate donations of computer technology (IRC §170(e)(6));
- C Extension of the medical savings account program through 2002 and renaming the medical savings accounts (MSAs) as Archer MSAs (IRC §220(d),(l), and (j));
- C Expansion of the definition of a lump-sum distribution for purposes of IRC §401(k)(10), relating to distributions upon termination of plan or disposition of assets or subsidiary, to permit distributions of an annuity contract from a qualified plan or a IRC §403(a) to be a lump-sum distribution upon the termination of a plan or upon the

disposition by a corporation of its assets or its interest in a subsidiary (IRC §401(k)(10)(B)); and

- C Repeal of subsection (a) of the Ticket to Work and Incentives Improvement Act which disallowed the installment method of accounting for accrual basis taxpayers.

For a complete listing of the conforming and non-conforming items, see Digest of the Community Renewal Tax Relief Act of 2000 at page 15.

*Effective: May 31, 2001; applies to taxable years beginning after December 31, 2000.*

**ACT 221**

**HB 0175, HD2, SD2, CD1**

**RELATING TO TAXATION.**

HSCR 0528; HSCR 0840; SSCR 1223; SSCR 1521; CCR 107

SECT AFF: 235-\_\_\_\_ (1 section), 235-2.4, 235-2.45, 235-7.3, 235-9.5, 235-110.9, 235-110.91, 235-111.5, 237-\_\_\_\_ (2 sections), 237-23.5, 239-\_\_\_\_ (1 section)

Encourages the continued growth and development of technical businesses by expanding and clarifying prior tax incentives and provides additional tax incentives for technical and non-technical businesses. See digest of Act 221 described under General Excise/Use Tax Measures at page 4.

*Effective: July 1, 2001; with provisos.*

**ACT 293**

**HB 1074, HD2, SD2, CD1**

**RELATING TO DROUGHT MITIGATING FACILITIES.**

HSCR 0531; HSCR 0806; SSCR 1186; SSCR 1368; CCR 117

SECT AFF: 235-\_\_\_\_ (1 section)

Allows farmers or ranchers a refundable income tax credit equal to 4% of the qualifying costs incurred and paid during the taxable year for the construction of a new qualified water storage facility, or the repair or reconstruction of an existing qualified water storage facility. The credit is available for taxable years beginning after December 31, 2000, but not for taxable years beginning after December 31, 2005.

*Effective: June 28, 2001.*

**ACT 309**

**SB 0493, SD2, HD2, CD1**

**RELATING TO PUBLIC SCHOOLS.**

SSCR 0561; SSCR 0866; HSCR 1059; HSCR 1384; CCR 045

SECT AFF: 235-\_\_\_ (1 section)

Establishes the Hawaii School Repair and Maintenance Fund for coordination of private and federal efforts to repair and maintain public schools. Provides taxpayers licensed under chapter 444, 460J, or 464, HRS, (e.g., contractors, architects, engineers, surveyors, landscape architects, and pest control operators) a nonrefundable income tax credit equal to 10% of the value of in-kind services contributed to the Fund. The aggregate value of contributions of in-kind services claimed by a taxpayer may not exceed \$40,000. The credit is capped at \$4,000 per eligible taxpayer, per taxable year.

*Effective: July 1, 2001; section 2 applies to taxable years beginning after December 31, 2000.*

**ACT 311**

**SB 1211, SD2, HD2, CD1**

**RELATING TO SCHOOL FACILITIES.**

SSCR 0271; SSCR 0726; HSCR 0989; HSCR 1385; CCR 047

SECT AFF: 235-102.5, 302A-\_\_\_ (1 section), 302A-1504

Establishes the Hawaii School-Level Minor Repairs and Maintenance Special Fund to provide moneys for school-level minor repairs and maintenance. Allows an individual whose State income tax refund for any taxable year is \$2 or more to designate on the State income tax return \$2 of such refund to be deposited into the Special Fund (\$4 in the case of a joint return of a husband and wife).

*Effective: July 01, 2001; section 3 applies to taxable years beginning after December 31, 2000.*

## OTHER TAX MEASURES

### **ACT 032**

#### **HB 0518, HD1**

#### **RELATING TO TOBACCO.**

HSCR 0571; SSCR 1104; SSCR 1396

SECT AFF: 245-51, 245-56

Designates as illegal any package of cigarettes that bears a brand name that is a registered trademark of a Master Settlement Agreement participant and the package is imported by someone other than the participating manufacturer of that cigarette brand. Creates a Class B felony for any person to knowingly affix any cigarette stamp to the package of any cigarettes that are illegal or altered.

*Effective: April 26, 2001.*

### **ACT 064**

#### **SB 1198, SD1**

#### **RELATING TO PUBLIC SERVICE COMPANY TAX.**

SSCR 0124; SSCR 0759; HSCR 1259

SECT AFF: 239-3, 239-4, 239-5, 239-7, 239-10

Effectuates an agreement entered into by and among the State, the Counties, and certain public service companies that provides for a sharing of the public service company tax revenues with those counties that establish by ordinance an exemption from the real property tax for public service companies.

*Effective: July 1, 2001.*

### **ACT 143**

#### **HB 1345, HD1**

#### **RELATING TO ENERGY CONTENT OF FUELS.**

HSCR 0058; HSCR 0537; HSCR 0621; SSCR 1183; SSCR 1799

SECT AFF: 243-1, 243-4, 243-5

Adjusts the fuel tax to reflect the energy content of alternative fuels and reduces the fuel tax rate of alternative fuels.

*Effective: May 24, 2001; applies to taxable years beginning after December 31, 2001.*

**ACT 272**

**HB 0173, HD2, SD2, CD1**

**RELATING TO RENEWABLE ENERGY RESOURCES.**

HSCR 0460; HSCR 0734; SSCR 1180; SSCR 1563; CCR 169

SECT AFF: 269-\_\_\_ (11 sections) NET ENERGY METERING, 269-1, 269-16.21

Establishes goals for the implementation of renewable portfolio standards by electric utilities. Requires electric utilities to develop and make available net energy metering contracts to eligible customer-generators, which includes wind turbine and solar energy generator facilities that qualify for energy conservation income tax credits.

*Effective: June 25, 2001.*

## RESOLUTIONS

### **SCR 029, SD1, HD1**

**Requesting the Formation of an Economic Task Force to Develop Clear Goals and an Implementation Plan to Improve Hawaii's Economic Diversity, and Requesting DOTAX and DBEDT with the Assistance and Recommendations of the Hawaii TV and Film Board to Consider Changes to the Criteria for Motion Picture and Television Tax Incentives.**

SSCR 1601; HSCR 1488

Requests DOTAX and the Department of Business, Economic Development, and Tourism (DBEDT), with the assistance and recommendations of the Hawaii Television and Film Development Board, to consider changes to the criteria for motion picture and television tax incentives; and to consider the applicability of the tax incentive criteria and the effectiveness of the tax incentives in creating more production activity. Requests DOTAX and DBEDT to submit their findings and recommendations to the Legislature no later than twenty days prior to the convening of the Regular Session of 2002.





**TABLE SHOWING EFFECT OF ACTS**  
**Twenty First State Legislature - 2001 Regular Session**

KEY:	Am	=	Amended	R	=	Repealed
	N	=	New	___	=	Chapter or section number to be assigned in HRS Supplement

SECTION NO.	EFFECT	ACT NO.	BILL NO.
28-___ (2 sections)	N	ACT 270	SB 0992 SD2 HD2 CD1
36-27	Am	ACT 270	SB 0992 SD2 HD2 CD1
36-30	Am	ACT 270	SB 0992 SD2 HD2 CD1
231-___ (1 section)	N	ACT 045	SB 1195 SD1
231-9.9	Am	ACT 044	SB 1192
235-___ (1 section)	N	ACT 221	HB 0175 HD2 SD2 CD1
235-___ (1 section)	N	ACT 293	HB 1074 HD2 SD2 CD1
235-___ (1 section)	N	ACT 309	SB 0493 SD2 HD2 CD1
235-1	Am	ACT 036	SB 0264 SD1
235-2.3	Am	ACT 199	SB 0854 SD1 HD1
235-2.4	Am	ACT 221	HB 0175 HD2 SD2 CD1
235-2.45	Am	ACT 221	HB 0175 HD2 SD2 CD1
235-2.45	Am	ACT 045	SB 1195 SD1
235-2.5	Am	ACT 199	SB 0854 SD1 HD1
235-7.3	Am	ACT 220	HB 0175 HD2 SD2 CD1
235-7.5	Am	ACT 199	SB 0854 SD1 HD1
235-9.5	Am	ACT 221	HB 0175 HD2 SD2 CD1
235-51	Am	ACT 199	SB 0854 SD1 HD1
235-61	Am	ACT 199	SB 0854 SD1 HD1
235-102.5	Am	ACT 311	SB 1211 SD2 HD2 CD1
235-110.9	Am	ACT 221	HB 0175 HD2 SD2 CD1
235-110.91	Am	ACT 221	HB 0175 HD2 SD2 CD1
235-111.5	Am	ACT 221	HB 0175 HD2 SD2 CD1
237-___ (2 sections)	N	ACT 221	HB 0175 HD2 SD2 CD1
237-4	Am	ACT 164	SB 1264 SD2 HD2
237-23	Am	ACT 125	SB 1193 SD1 HD1 CD1
237-23.5	Am	ACT 221	HB 0175 HD2 SD2 CD1
237-24.3	Am	ACT 210	HB 1685 HD1 SD1 CD1

TABLE SHOWING EFFECT OF ACTS

SECTION NO.	EFFECT	ACT NO.	BILL NO.
238-1	Am	ACT 210	HB 1685 HD1 SD1 CD1
239-___ (1 section)	N	ACT 221	HB 0175 HD2 SD2 CD1
239-3	R	ACT 064	SB 1198 SD1
239-4	Am	ACT 064	SB 1198 SD1
239-5	Am	ACT 064	SB 1198 SD1
239-7	Am	ACT 064	SB 1198 SD1
239-10	Am	ACT 064	SB 1198 SD1
243-1	Am	ACT 143	HB 1345 HD1
243-4	Am	ACT 143	HB 1345 HD1
243-5	Am	ACT 143	HB 1345 HD1
245-___ (1 section)	N	ACT 270	SB 0992 SD2 HD2 CD1
245-1	Am	ACT 270	SB 0992 SD2 HD2 CD1
245-15	Am	ACT 270	SB 0992 SD2 HD2 CD1
245-22	Am	ACT 270	SB 0992 SD2 HD2 CD1
245-26	Am	ACT 270	SB 0992 SD2 HD2 CD1
245-39	Am	ACT 270	SB 0992 SD2 HD2 CD1
245-41	Am	ACT 270	SB 0992 SD2 HD2 CD1
245-51	Am	ACT 032	HB 0518 HD1
245-56	Am	ACT 032	HB 0518 HD1
269-___ (11 sections) NET ENERGY METERING	N	ACT 272	HB 0173 HD2 SD2 CD1
269-1	Am	ACT 272	HB 0173 HD2 SD2 CD1
269-16.21	R	ACT 272	HB 0173 HD2 SD2 CD1
302A-___ (1 section)	N	ACT 311	SB 1211 SD2 HD2 CD1
302A-1504	Am	ACT 311	SB 1211 SD2 HD2 CD1
328L-2	Am	ACT 270	SB 0992 SD2 HD2 CD1
486P-2	Am	ACT 270	SB 0992 SD2 HD2 CD1
486P-3	Am	ACT 270	SB 0992 SD2 HD2 CD1
ACT 142, SLH 1998	Am	ACT 270	SB 0992 SD2 HD2 CD1

# DIGEST OF THE COMMUNITY RENEWAL TAX RELIEF ACT OF 2000

## P. L. 106-554

(NOTE: Only amendments or additions to Internal Revenue Code Sections contained in subtitle A, chapter 1, and certain 6000 series sections of the Internal Revenue Code of 1986, as amended, are applicable for this Digest.)

### CODE SECTION

### DESCRIPTION OF PROVISION

#### ***The following provision is operative for Hawaii income tax purposes.***

Non Code Provision Clarifies the Tax and Trade Relief Extension Act of 1998 §4003 by specifying that if (1) a charitable remainder trust sold §1250 property after July 28, 1997, but before January 1, 1998, (2) the property was held for more than one year, but not more than 18 months, and (3) the capital gain is distributed after December 31, 1997, then any capital gain attributable to depreciation will be taxed at 25% (rather than at 28%). Effective as if included in the provisions of the Tax and Trade Relief Extension Act of 1998 to which it relates.

#### ***The following provision is NOT operative for Hawaii income tax purposes.***

Non Code Provision Provides that an election made under §311 of the Taxpayer Relief Act of 1997 (to make a deemed sale of tradable stock to invoke a five-year holding period to benefit from a reduced capital gains tax rate) does not apply to assets disposed of in a recognition transaction within one year of the date the election would otherwise have been effective.

#### ***The following sections are NOT operative for Hawaii income tax purposes.***

IRC 2, 24, 32, 151(c) Clarifies certain tax benefits with respect to kidnapped children.

IRC 26 Renames Medical Savings Accounts as Archer Accounts.

IRC 30A(f), (g) & (h) Amends Ticket to Work Incentives Act of 1999 by specifying that wages or other expenses taken into account in determining the Puerto Economy Activity Credit under IRC §30A may not be taken into account in determining the research credit under IRC §41.

#### ***The following sections are operative for Hawaii income tax purposes***

IRC 42(d) & (i) Amends the low-income housing credit by allowing the credit for a portion of the building used as a community service facility not in excess of 10% of the total eligible basis in the building. Also provides that assistance received under the Native American Housing Assistance and Self-Determination Act of 1996 is not taken into account in determining whether a building is federally subsidized for purposes of the credit.

IRC 42(d) & (h) Allows a building which receives an allocation in the second half of a calendar year to qualify under the 10% test if the taxpayer expends an amount equal to 10% or more of the taxpayer's reasonably expected basis in the building within six months of receiving the allocation regardless of whether the 10% test is met by the end of the calendar year.

Also expands the definition of qualified census tracts for purposes of the enhanced credit to include any census tracts with a poverty rate of 25% or more.

IRC 42(h) Modifies the state ceiling on the low-income housing credit by increasing the per-capita low-income housing credit cap.

Modifies the stacking rule so that each state is treated as using its allocation of the unused state housing credit ceiling (if any) from the preceding calendar year before the current year's allocation of credit (including any credits returned to the state) and then finally any National Pool allocations.

IRC 42(m)(1) Requires a comprehensive market study of the housing needs of the low-income individuals in the area to be served by the project and a written explanation available to the general public for any allocation not made in accordance with the established priorities and selection criteria of the housing credit agency.

Requires site inspections by the housing credit agency to monitor compliance with habitability standards applicable to the project.

***The following sections are NOT operative for Hawaii income tax purposes.***

IRC 43(c)(1) Clarifies that IRC §43, relating to the enhanced oil recovery credit, applies with respect to qualified tertiary injectant expenses described in §193(b) that are paid or incurred in connection with a qualified enhanced oil recovery project and that are deductible for the taxable year.

IRC 45D Creates a new markets tax credit for qualified equity investments made to acquire stock in a selected community development entity.

IRC 51 Amends the work opportunity credit by expanding the high-risk youth and qualified summer youth categories to include qualified individuals who live in a renewal community.

IRC 56 Clarifies that the Taxpayer Relief Act of 1997 did not change the requirement that the straight-line method of depreciation be used in computing alternative minimum tax depreciation allowance for §1250 property.

***The following sections are operative for Hawaii income tax purposes***

IRC 106 Medical savings accounts renamed as Archer MSAs.

IRC 138 Medical savings accounts renamed as Archer MSAs.

***The following section is NOT operative for Hawaii income tax purposes.***

IRC 146(d)(1)&(2) Increases state volume limit caps for private activity bonds in calendar year 2001 and 2002. Beginning in 2003 the volume limits will be adjusted annually for inflation.

***The following sections are operative for Hawaii income tax purposes***

IRC 165(g)(3) Conforms the affiliation test of §165(g)(3)(A), relating to worthless securities, to the test in §1504(a)(2). Effective for taxable years beginning after December 31, 1984.

IRC 170(e)(6) Extends the current enhanced deduction for donations of computer technology and equipment through December 31, 2003, and expands the enhanced deduction to include donations to public libraries. Qualified contributions include gifts made no later than three years after the date the taxpayer acquired or substantially completed the construction of the donated property. Contributions may be made by a person that has reacquired the property. Effective for contributions made after December 31, 2000.

IRC 198(c) Extends the expiration date for eligible expenditures which qualify for expensing of environmental remediation costs. Expands the eligible sites by eliminating the targeted area requirement.

IRC 219(c)(1)(B) Limits the IRA contributions by a nonworking/lesser earning spouse to the couple's combined earned income. Adds the requirement that nondeductible IRA contributions made by the working/greater earning spouse, in addition to deductible IRA contributions and Roth IRA contributions made by that spouse, be subtracted from the couple's combined income in determining the maximum IRA contribution that can be made for the nonworking/lesser earning spouse. Effective for taxable years beginning after December 31, 1996.

IRC 220(d),(i) & (j) Extends the Medical Savings Account (MSA) program through 2002. An MSA is a trust or custodial account created for the benefit of the account holder and is subject to rules similar to those applicable to individual retirement arrangements. Contributions to the MSA are deductible and excludable from gross income wages for employment tax purposes. Distributions from an MSA for medical expenses are not taxable. Effective December 21, 2000.

IRC 220(c)(1)(D)(e)(2), Medical Savings Accounts renamed as Archer MSAs.  
(f)(3)(A), & (i)(4)(B)

***The following section is NOT operative for Hawaii income tax purposes.***

IRC 280C(c)(1) Amends Ticket to Work Incentives Act of 1999 by striking “ or credit” after “ deduction” each place it appears.

***The following sections are operative for Hawaii income tax purposes.***

IRC 358(h) Modifies the rules relating to the assumption of liabilities by a controlled corporation in a tax-free exchange to prevent duplication or acceleration of loss. Effective for assumptions of liabilities on or after October 19, 1999.

IRC 401(k)(10)(B) Expands the definition of a lump-sum distribution for purposes of §401(k)(10), relating to distributions upon termination of plan or disposition of assets or subsidiary. A distribution of an annuity contract from a qualified plan or a §403(a) plan is a lump-sum distribution and thus can qualify as a distribution upon the termination of a plan or upon the disposition by a corporation of its assets or its interest in a subsidiary. Effective for taxable years beginning after December 31, 1999.

IRC 403, 414, & 415 Treats salary reduction amounts used for qualified transportation benefits in the same manner as other salary reduction amounts for purposes of defining compensation under the qualified plan rules. Effective for taxable years beginning after December 31, 1997.

***The following section is NOT operative for Hawaii income tax purposes.***

IRC 469 Authorizes the designation of up to 40 renewal communities, at least 12 of which must be in rural communities, within which special tax incentives will be available from January 1, 2002 through December 31, 2009.

***The following section is operative for Hawaii income tax purposes.***

IRC 732(f) Applies the stock ownership aggregation provision in the consolidated return regulations to determine whether a corporation whose stock is distributed by a partnership to a corporate partner is subject to rules that require the distributee to reduce the basis of its assets. Also provides that references to §332(b)(1) in Regs. §1.1502-34 of the consolidated return regulations will apply to §732(f). Effective for distributions made after July 14, 1999.

***The following sections are operative for Hawaii income tax purposes.***

IRC 848 Medical savings accounts renamed as Archer MSAs.

IRC 857(b)(7)(B) Clarifies that a REIT's redetermined rents that are subject to tax under §857(b)(7)(A) do not include amounts received from a taxable REIT subsidiary that would be excluded from unrelated business taxable income under §512(b)(3).

***The following sections are NOT operative for Hawaii income tax purposes.***

- IRC 995(f)(4) Replaces the reference to the average investment yield on 52-week Treasury bills with a reference to the average of the one-year constant maturity Treasury yields because the Treasury is likely to cease issuing such bills. Effective on December 21, 2000.
- IRC 1202(a) Increases the small business stock exclusion to 60% for stock in a qualified business entity purchased after December 21, 2000 and held for more than five years. A qualified business entity is a corporation that satisfies the requirements of a qualifying business under the empowerment zone rules during substantially all the taxpayer's holding period. Effective for qualified stock purchased after December 21, 2000.

***The following sections are operative for Hawaii income tax purposes***

- IRC 1243B Provides that, except in the case of a dealer securities contract, gain or loss from a securities futures contract is treated similarly to gain or loss from transactions in the underlying security.
- IRC 1275(a)(1)(B) Clarifies that an annuity contract otherwise meeting the applicable requirements also is within the exception to the definition of a debt instrument for certain annuity contracts, if it is issued by a tax-exempt entity described in §501(c) that would be subject to tax as an insurance company if it were not exempt under §501(a). Effective for taxable years ending after July 18, 1984.
- IRC 1361 Allows an electing small business trust holding S corporation stock to have an organization such as a State, a possession of the United States, or any political subdivision of any of the foregoing, or the United States or the District of Columbia, as a beneficiary if the organization holds a contingent interest and is not a potential current beneficiary.

***The following sections are NOT operative for Hawaii income tax purposes.***

- IRC 1391(h) Authorizes the designation of nine new empowerment zones before 2002, and authorizes the designation of a replacement empowerment zone for each empowerment zone that becomes a renewal community.
- IRC 1391(d) Extends the designation of empowerment zone situs for existing empowerment zones (other than the District of Columbia (D.C.) Enterprise Zone) through December 31, 2009.
- IRC 1394(f) Extends eligibility for the tax-exempt bond to businesses located in all empowerment zones (other than the D.C. Enterprise Zone). Effective for obligations issued after 2001.
- IRC 1396 Makes the 20% wage credit available in all empowerment zones. Effective beginning in 2002.
- IRC 1397A(a)(1) & (c) Makes \$35,000 of additional §179 expensing available for qualified zone property placed in service by a qualified business in any empowerment zone, including the D.C. Enterprise zone, until such designation is terminated. Effective for property placed in service in taxable years beginning after 2001.
- IRC 1397B, 1397C, & 1397D Allows taxpayers to elect to roll over capital gain from the sale or exchange of any qualified empowerment zone asset purchased after December 21, 2000 and held for more than one year if the proceeds are used to purchase other qualifying empowerment zone assets in the same zone within 60 days of the sale. Effective for qualifying assets purchased after December 21, 2000. Sections 1397B and 1397C were redesignated as sections 1397C and 1397D.
- IRC 1400, 1400A, & 1400B Extends the D.C. Enterprise Zone designation through December 31, 2003.
- IRC 1400C Extends the tax credit for first-time D.C. home buyers through December 31, 2003.

- IRC 1400E-1400J Authorizes the designation of up to 40 renewal communities, at least 12 of which must be in rural communities, within which special tax incentives would be available. Explains the conditions and procedures for an area to be selected as a renewal community.
- Makes certain tax incentives available to renewal communities for the period beginning January 1, 2002, and ending December 31, 2009.
- Provides for the application of a zero-percent capital gains rate with respect to gain from the sale of a qualified community asset acquired after December 31, 2001, and before January 1, 2010, and held for more than five years.
- Makes available to employers a 15% wage credit for the first \$10,000 of qualified wages paid to each employee who is a resident of the renewal community, and performs substantially all employment services within the renewal community in a trade or business of the employer. The wage credit applies to qualifying wages paid after December 31, 2001, and before January 1, 2010.
- Permits each state to allocate up to \$12 million of "commercial revitalization expenditures" (the cost of a new building or the cost of substantially rehabilitating an existing building) to each renewal community located within the state for each calendar year after 2001 and before 2010. A taxpayer can elect to deduct 50% of the commercial revitalization expenditures for the taxable year the building is placed in service, or amortize all the expenditures ratably over the 120-month period beginning with the month the building is placed in service.
- Allows a renewal community business an additional \$35,000 of §179 expensing for qualified renewal property placed in service after December 31, 2001, and before January 1, 2010.
- Provides that renewal communities must be designated during the period beginning on the first day of the first month after the publication of regulations, and ending on December 31, 2001. Tax benefits available in renewal communities are effective for the period beginning January 1, 2002, and ending December 31, 2009.
- IRC 3405 Extends the exception from §3405 withholding to Roth IRAs. Section 3405 requires withholding as to "designated distributions" from certain tax-favored arrangements, including IRAs. The amendments to the Taxpayer Relief Act of 1997 (P.L. 105-34) are effective as if included in the provisions of TRA '97 to which they relate. This provision relates to §302 of TRA '97, which applied to taxable years beginning after December 31, 1997.
- IRC 3306(e)(7), 3309(d) Provides that FUTA taxes are not applied to services performed for Indian tribes (including any subdivision, subsidiary, for business enterprise wholly owned by an Indian tribe).
- IRC 4973(d) Medical savings accounts renamed Archer MSAs.
- IRC 4975 Medical savings accounts renamed Archer MSAs.
- IRC 4980E (b) & (d) (1) Medical savings accounts renamed Archer MSAs.

***The following sections are NOT operative for Hawaii income tax purposes.***

- IRC 6013(j) & (p) Permits the IRS to furnish to the Congressional Budget Office (CBO) return information to the extent such information is necessary for purposes of CBO's long-term models of Social Security and Medicare. Officials and employees of CBO will be subject to the same statutory penalties for unauthorized disclosure as the employees of the agencies from which CBO obtained the data.



***The following section is operative for Hawaii income tax purposes.***

IRC 6015(c) Resolves any confusion as to when a request for innocent spouse relief should be made by the taxpayer by clarifying that the election may be made at any point after a deficiency has been asserted.

***The following section is NOT operative for Hawaii income tax purposes.***

IRC 6015(e) Amends §6015(e)(1) to allow a 90 day period for petitioning the Tax Court and makes conforming amendments as to the period for which collection activities are prohibited and collection limitations suspended.

***The following section is operative for Hawaii income tax purposes.***

IRC 6051 Medical savings accounts renamed Archer MSAs.

***The following sections are NOT operative for Hawaii income tax purposes.***

IRC 6103 Affirms that closing agreements, similar agreements, and related background information, are confidential return information. Clarifies that information exchanged and agreements reached pursuant to tax treaties are confidential. Such protected documents are not to be disclosed under the FOIA or §6110. Effective December 21, 2000.

IRC 6103 Permits the IRS to furnish to the Congressional Budget Office (CBO) return information to the extent such information is necessary for purposes of CBO's long-term models of Social Security and Medicare. Adds to the Congressional Budget Act of 1974 additional confidentiality provisions which requires CBO to provide the same level of confidentiality to data it obtains from other agencies as that to which the agencies themselves are subject. Officials and employees of CBO will be subject to the same statutory penalties for unauthorized disclosure as the employees of the agencies from which CBO obtained the data.

IRC 6103(k)(6) Clarifies that Treasury Inspector General for Tax Administration (TIGTA) personnel, who need to make investigative disclosures to carry out the duties they took over from the now-defunct Office of the Chief Inspector and their additional tax administration responsibilities, as well as internal revenue personnel, may make investigative disclosures. Effective as if included in 1998 IRS Reform Act §1103.

IRC 6104 Clarifies that nonexempt charitable trusts and nonexempt private foundations are subject to the §6104(d) public disclosure requirements.

IRC 6105 Affirms that closing agreements, similar agreements, and related background information, are confidential return information. Clarifies that information exchanged and agreements reached pursuant to tax treaties are confidential. Such protected documents are not to be disclosed under the FOIA or §6110. Effective December 21, 2000.

IRC 6110 Affirms that closing agreements, similar agreements, and related background information, are confidential return information. Clarifies that information exchanged and agreements reached pursuant to tax treaties are confidential. Such protected documents are not to be disclosed under the FOIA or §6110. Effective December 21, 2000.

IRC 6110(g)(5)(A) Modifies the provision for nondisclosure of certain written determinations during ongoing investigations to include "Chief Counsel advice." Effective for any Chief Counsel advice issued on or after October 21, 1998; the transition rules of 1998 IRS Reform Act §3509(d)(2) apply for advice issued after December 31, 1985 and before October 21, 1998.

IRC 6211 Provides that the refundable portion of the child credit under §24(d) be treated as a "deficiency," such that usual assessment procedures applicable to income taxes apply to both the nonrefundable and

refundable portions of the child credit. Applicable to taxable years beginning after December 31, 1997, as if included in the Taxpayer Relief Act of 1997.

- IRC 6330(d)(1)(A) Clarifies that a determination of the Tax Court in a dispute concerning the pre-levy administrative due process hearing, other than under the small case procedures, is an appealable decision. Effective as if included in 1998 IRS Reform Act §3401 and, thus, applicable to collection actions initiated after January 18, 1999.
- IRC 6330(e)(1) & 7421(a) Clarifies the ability of the courts to enjoin levy during the period that levy is required to be suspended for a dispute under the pre-levy administrative due process hearing procedures. Expressly grants the Tax Court and district courts authority to enjoin improper levy action in general, but authority does not explicitly extend to improper levy action that occurs while levy action is statutorily suspended under the administrative due process provisions. Effective on December 21, 2000.
- IRC 6331(k)(3) Clarifies that the permissible extension of the period of limitations for installment agreements is governed by the pertinent provisions of §6502, not by reference to the period of time during which the installment agreement is in effect pursuant to §6331(k)(3) and (i)(5). Effective on December 21, 2000.
- IRC 6405 Increases Joint Committee on Taxation refund review threshold to \$2 million. Effective on December 21, 2000, except that the \$2 million threshold does not apply to a refund or credit with respect to which a report was made before December 21, 2000.
- IRC 6411 Adds a reference to §1212(c), which allows a carryback of §1256 losses. Effective as if included with §504 of the Economic Recovery Act of 1981.
- IRC 6631, 6751 Extends the deadline for the IRS to begin providing annual account reporting for taxpayers with installment agreements and complying with penalty and interest notice requirements imposed by the 1998 IRS Reform Act.
- IRC 6693(a)(2)(B) Medical savings accounts renamed Archer MSAs.
- IRC 7421(a) Amends §6330 to clarify the ability of the courts to enjoin levy during the period that levy is required to be suspended for a dispute under the pre-levy administrative due process hearing procedures. Also amends the Code to expressly grant the Tax Court and district courts authority to enjoin improper levy action in general, but adds that authority does not explicitly extend to improper levy action that occurs while levy action is statutorily suspended under the administrative due process provisions. Effective on December 21, 2000.
- IRC 7436(a) Clarifies that the Tax Court's jurisdiction extends to the employment tax in dispute.
- IRC 7463(f) Clarifies that the Tax Court small case procedures are available for innocent spouse disputes under §6015 and disputes continuing from the pre-levy administrative due process hearing under §6330 at the option of the taxpayer, with the concurrence of the Tax Court.
- IRC 7608 Extends for five years (through December 31, 2005) the authority of the IRS to use the income earned from undercover operations to pay additional expenses incurred in undercover operations. Effective on December 21, 2000.
- IRC 7702A(a) & (c)(3)(A) Clarifies that if a life insurance contract becomes a "modified endowment contract" (MEC), the MEC status of the contract cannot be eliminated by exchanging it for another contract, including a contract that does not fail the 7-pay test of §7702A(b). Makes clear that if a contract that is not a MEC is exchanged for a new life insurance contract, then the 7-pay limit under the new contract is computed using the cash surrender value of the old contract. Effective for contracts entered into after June 30, 1988.

# DIGEST OF THE INSTALLMENT TAX CORRECTION ACT OF 2000

## P. L. 106-573

(NOTE: Only amendments or additions to Internal Revenue Code Sections contained in subtitle A, chapter 1, and certain 6000 series sections of the Internal Revenue Code of 1986, as amended, are applicable for this Digest.)

### CODE SECTION

### DESCRIPTION OF PROVISION

***The following section is operative for Hawaii income tax purposes.***

IRC 536

Subsection (a) of the Ticket to Work and Incentives improvement Act which disallowed the installment method of accounting for accrual basis taxpayers is repealed effective with respect to sales and other dispositions occurring on or after the date of the enactment of the Act.

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SB 0699 HD1	ACT 119	Relating to Taxation INCOME TAX MEASURES	6
SB 0854 SD1 HD1	ACT 199	Relating to Taxation INCOME TAX MEASURES	6
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SB 1192	ACT 044	Relating to Payment of Taxes by Electronic Funds Transfer ADMINISTRATIVE TAX MEASURES	1
SB 1193 SD1 HD1 CD1	ACT 125	Relating to General Excise Tax on Nonprofit Organizations GENERAL EXCISE / USE TAX MEASURES	3
SB 1195 SD1	ACT 045	Relating to Taxpayer Communication Confidentiality Privileges ADMINISTRATIVE TAX MEASURES	1
SB 1198 SD1	ACT 064	Relating to Public Service Company Tax OTHER TAX MEASURES	9
SB 1211 SD2 HD2 CD1	ACT 311	Relating to School Facilities INCOME TAX MEASURES	8
SB 1264 SD2 HD2	ACT 164	Relating to Aquaculture GENERAL EXCISE / USE TAX MEASURES	3
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