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DEPARTMENT OF TAXATION ANNOUNCEMENT NO. 2008-08

RE: NOTICE OF INFORMAL COMMENT PERIOD CLOSING FOR TIR 2008-02

The Department of Taxation (Department) makes the following announcement relating to Tax Information Release (TIR) No. 2008-02, which provides advanced notice of proposed rulemaking on the taxation of the motion picture and television film industry.

Taxpayers, practitioners, and members of the public are provided with 30 days' notice to submit informal comments on TIR No. 2008-02. Effective December 1, 2008, the Department will conclude its consideration of informal comments on TIR No. 2008-02. After the Department has considered all informal comments, these comments will be incorporated into the final formal proposed administrative rules that will be submitted to the Governor and Attorney General for initiation of the formal rulemaking process.

In addition, taxpayers, practitioners, and members of the public are encouraged to submit formal comments to the Department after December 1, 2008, during the ordinary rulemaking process pursuant to Chapter 91, Hawaii Revised Statutes. As part of the formal rulemaking process, the Department will be: 1) posting the formal version of the rules on the Department's website, as well as making it available in hardcopy; 2) publishing notice of a public hearing on the formal proposed administrative rules in local newspapers; and 3) holding a hearing on the formal version of the proposed rules at the Department's Honolulu office at some point in the future. All of the foregoing administrative procedures are required by law.

Taxpayers may continue to rely on the proposed administrative rules contained in TIR No. 2008-02 as the Department's position on the tax laws until the formal administrative rule process commences.

A handwritten signature in black ink, appearing to read "Kurt Kawafuchi", is written over a white background.

KURT KAWAFUCHI
Director of Taxation