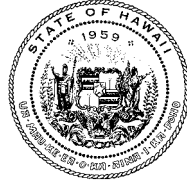


LINDA LINGLE
GOVERNOR

JAMES R. AIONA, JR.
LT. GOVERNOR



KURT KAWAFUCHI
DIRECTOR OF TAXATION

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July 31, 2009

DEPARTMENT OF TAXATION ANNOUNCEMENT NO. 2009-20

RE: Act 184, Session Laws of Hawaii 2009, Relating to Liquor.

On July 15, 2009, Senate Bill 470, HD 1, CD 1 became law without Governor Linda Lingle's signature, pursuant to Section 16 of Article III of the State Constitution.

The Act, among other things, amends section 231-28, Hawaii Revised Statutes, to allow the Department of Taxation to provide tax clearances to liquor establishments for license renewals as long as these establishments enter into and comply with a payment plan for taxes owed.

For more information on this Act, please contact the Rules Office at 808-587-1577.

A handwritten signature in black ink, appearing to read "Kurt Kawafuchi".

KURT KAWAFUCHI
Director of Taxation