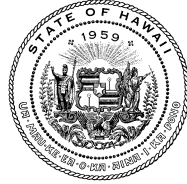


NEIL ABERCROMBIE
GOVERNOR

BRIAN SCHATZ
LT. GOVERNOR



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DIRECTOR OF TAXATION

RANDOLF L. M. BALDEMOR
DEPUTY DIRECTOR

August 15, 2012

DEPARTMENT OF TAXATION ANNOUNCEMENT NO. 2012-05

RE: Act 180, Session Laws of Hawaii 2012, Relating to Tax Clearance Fees

On June 28, 2012, Governor Neil Abercrombie signed into law Senate Bill 2868, S.D. 1, H.D. 1, as Act 180, Session Laws of Hawaii 2012. This Act takes effect upon its approval.

Act 180 allows the Department of Taxation to impose a \$20 fee for a tax clearance application and a \$5 fee to obtain a certified copy of a tax clearance for requests for tax clearances and requests for certified copies of tax clearances received on or after July 1, 2012.

The Department has decided that it will not implement these new fees until further notice.

For more information on this issue, please contact the Rules Office at 808-587-1577 or by e-mail at Tax.Rules.Office@hawaii.gov.

A handwritten signature in black ink that reads "Frederick D. Pablo". The signature is written in a cursive, flowing style.

FREDERICK D. PABLO
Director of Taxation