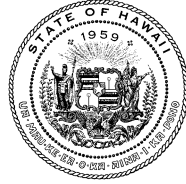


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September 17, 2019

DEPARTMENT OF TAXATION ANNOUNCEMENT NO. 2019-06 (AMENDED)

RE: Mandatory electronic filing of returns for the rental motor vehicle, tour vehicle, and carsharing vehicle surcharge tax, effective October 1, 2019

This Announcement amends Tax Announcement 2019-06 that was originally issued on June 17, 2019. The amendment clarifies which annual tax returns must be electronically filed.

Act 66, Session Laws of Hawaii 2018, amended section 231-8.5, Hawaii Revised Statutes (HRS), to enable the Department of Taxation (Department) to require certain taxpayers, including rental motor vehicle, tour vehicle, and car-sharing vehicle surcharge taxpayers, to file tax returns electronically.

This Announcement serves as notice required under section 231-8.5(c)(2), HRS, that rental motor vehicle, tour vehicle, and car-sharing vehicle surcharge periodic tax returns for taxable periods beginning on or after October 1, 2019 will be required to be filed electronically. In addition, annual returns for taxable years beginning on or after January 1, 2019 will be required to be filed electronically.

The following forms are available on Hawaii Tax Online (<https://hitax.hawaii.gov>) for electronic filing:

- Form RV-2: Periodic Rental Motor Vehicle, Tour Vehicle, and Car-Sharing Vehicle Surcharge Tax
- Form RV-3: Rental Motor Vehicle, Tour Vehicle, and Car-Sharing Vehicle Surcharge Tax Annual Return and Reconciliation

The Department will impose a two percent penalty on the amount of tax required to be shown on the return if the return is not filed electronically unless the failure is due to reasonable cause and not due to neglect. The Department will be phasing in other tax types for mandatory electronic filing in the future.

RONA M. SUZUKI
Director of Taxation