



DEPARTMENT OF TAXATION

News Release

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**OWNER CHARGED WITH FAILURE TO FILE GENERAL EXCISE AND
TRANSIENT ACCOMODATIONS TAX**

HONOLULU — On September 24, 2007, a criminal complaint was filed in the District Court of the Second Circuit, Wailuku Division against Margaret S. Koebke for failing to file her Annual Return & Reconciliation for General Excise for the years 2000 through 2005. In addition, Koebke was also charged for failing to file her Transient Accommodations Tax Return for the years 2000 through 2005. On October 4, 2007, the proof of service for the complaint was filed in the Second Circuit Court.

The Hawaii's General Excise tax is a tax of 4 percent on gross receipts and the Transient Accommodations tax is a tax at a rate of 7.25 percent when a person rents a room, apartment, suite, or the like which is customarily occupied by a transient for less than 180 consecutive days.

Failing to file a return is a misdemeanor and upon conviction, one could be fined \$25,000 and imprisoned of not more than one year for each year, or probation.

The arraignment is scheduled to occur on October 11, 2007 at 10:30 a.m. before Judge Douglas H. Ige, District Court of the Second Circuit.

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